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# OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

## SUPPLEMENT

### GOVERNMENT OF GOA Goa Legislature Secretariat

LA/LEGN/2024/1338

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th July, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

#### The Goa Goods and Services Tax (Second Amendment) Bill, 2024

(Bill No. 16 of 2024)

A

BILL

further to amend the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Goods and Services Tax (Second Amendment) Act, 2024.

(2) The provisions of this Act shall come into force on such date as the Government

may, by notification in the Official Gazette appoint and different dates may be appointed for different provisions of this Act.

2. *Amendment of section 2.*— In the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “principal Act”), in section 2, for clause (61), the following clause shall be substituted, namely:—

“(61) “Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20;”.

3. *Substitution of section 20.*— For section 20 of the principal Act, the following section shall be substituted, namely:—

“20. *Manner of distribution of credit by Input Service Distributor.*— (1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons

referred to in section 25, shall be required to be registered as Input Service Distributor under clause (viii) of section 24 and shall distribute the input tax credit in respect of such invoices.

(2) The Input Service Distributor shall distribute the credit of State tax or integrated tax charged on invoices received by him, including the credit of State or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.

(3) The credit of State tax shall be distributed as State tax or integrated tax and integrated tax as integrated tax or State tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed.”.

4. *Insertion of new section 122A.*— After section 122 of the principal Act, the following section shall be inserted, namely:—

*“122A. Penalty for failure to register certain machines used in manufacture of goods as per special procedure.— (1) Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.*

(2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation:

Provided that such machine shall not be confiscated where,—

- (a) the penalty so imposed is paid; and
- (b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty.”.

#### Statement of Objects and Reasons

Clause 2 and 3 of the Bill seeks to amend clause (61) of section 2 and section 20 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter may be referred to as “the said Act”) so as to make registration of Input Service Distributor (ISD) mandatory in case of procurement of common input services and distribution of Input Tax Credit (ITC) thereof to distinct persons and also to include the ISD to distribute Input Tax Credit in respect of services, the tax on which is liable to be paid under reverse charge mechanism under sub-sections (3) and (4) of section 9 of the said Act and also to make mandatory the procedure as laid down in section 20 for distribution of ITC by ISD.

Clause 4 of the Bill seeks to insert a new section 122A to provide for penalty and confiscation of the unregistered machines in case of failure to register certain machines used in manufacture of notified goods as per special procedure notified under section 148 of the said Act.

This Bill seeks to achieve the above objects.

#### Financial Memorandum

The proposed Goa Goods and Services Tax (Second Amendment) Bill, 2024 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

#### Memorandum Regarding Delegated Legislation

Clause 3 of the Bill empowers the Government to frame rules for prescribing the manner, time and conditions and restrictions for distributing the credit of State tax or integrated tax charged on invoices received

by Input Service Distributor, including the credit of State or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

These delegations are of normal character.

Assembly Hall,  
Porvorim, Goa.  
22nd July, 2024.      SHRI PRAMOD SAWANT  
Hon. Chief Minister/  
Finance Minister.

Assembly Hall,      SMT. NAMRATA ULMAN  
Porvorim, Goa.      Secretary to the Legislative  
22nd July, 2024.      Assembly of Goa.

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**Governor's Recommendation under Article  
207 of the Constitution of India**

In pursuance of Article 207 of the Constitution of India, I, P. S. Sreedharan Pillai, the Governor of Goa, hereby recommend the introduction and consideration of the Goa Goods and Services Tax (Second Amendment) Bill, 2024 by the Legislative Assembly of Goa.

RAJ BHAVAN      P. S. SREEDHARAN PILLAI  
Date: 18th July, 2024.      Governor of Goa.

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**ANNEXURE**

**Extracts from The Goa Goods and Services  
Tax Act, 2017 (Goa Act 4 of 2017)**

**Section 2. Definitions.—** (61) "Input Service Distributor" means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office;

Section 20 – Manner of distribution of credit by Input Service Distributor.—

(1) The Input Service Distributor shall distribute the credit of central tax as central tax or integrated tax and integrated tax as integrated tax or central tax, by way of issue of a document containing the amount of input tax credit being distributed in such manner as may be prescribed.

(2) The Input Service Distributor may distribute the credit subject to the following conditions, namely:—

(a) the credit can be distributed to the recipients of credit against a document containing such details as may be prescribed;

(b) the amount of the credit distributed shall not exceed the amount of credit available for distribution;

(c) the credit of tax paid on input services attributable to a recipient of credit shall be distributed only to that recipient;

(d) the credit of tax paid on input services attributable to more than one recipient of credit shall be distributed amongst such recipients to whom the input service is attributable and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all such recipients to whom such input service is attributable and which are operational in the current year, during the said relevant period;

(e) the credit of tax paid on input services attributable to all recipients of credit shall be distributed amongst such recipients and such distribution shall be pro rata on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all recipients and which are operational in the current year, during the said relevant period.

**Explanation.—** For the purposes of this section,—

(a) the "relevant period" shall be—

(i) if the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or

(ii) if some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed;

(b) the expression "recipient of credit" means the supplier of goods or services or both having the same Permanent Account Number as that of the Input Service Distributor;

(c) the term "turnover", in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied [under entries 84 and 92A] of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule.

(2) It shall come into force at once.

2. *Amendment of section 2.*— In section 2 of the Goa Irrigation Act, 1973 (Act No. 18 of 1973) (hereinafter referred to as the "principal Act"), after clause (1), the following clause shall be inserted, namely:—

"(1A) "Bulk user of water" means any person including an institution, a company or an establishment, whether Government or not, including restaurant, hotel, multi dwelling unit, water treatment plant, desalination plant, or any other commercial or industrial establishment, or an establishment dealing with activity of construction, whose consumption of water exceeds 30 cubic meters per day;".

3. *Insertion of new section 85A.*— After section 85 of the principal Act, the following section shall be inserted, namely:—

"85A. *Obligation of the Bulk user of water.*— Every Bulk user of water shall treat sewage, before its release, by adopting the standards as specified by the Goa State Pollution Control Board, failing which, he shall be charged a penalty of Rs. 10/- per cubic meter of water supplied to him or part thereof.".

#### Statement of Objects and Reasons

The Department of Water Resources of the Government supplies large quantity of water to the bulk users and such bulk users are duty bound to treat sewage, before it being released, so as to prevent contamination of water resources in the State. However, some bulk users do not treat sewage and release it untreated, which pollutes water bodies, fresh water and canal water. The Government has to undertake desilting of water bodies and irrigational canals every year by spending huge amount.

The Bill, therefore, seeks to charge penalty of Rs. 10/- per cubic meter of water supplied to bulk users or part thereof, who do not treat the water after its use and release untreated

#### The Goa Irrigation (Amendment) Bill, 2024

(Bill No. 17 of 2024)

A

BILL

further to amend the Goa Irrigation Act, 1973  
(Act No. 18 of 1973).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Irrigation (Amendment) Act, 2024.

sewage, so that such amount collected by charging penalty can be utilized for improving/enhancing quality of water resources of the State.

This Bill seeks to achieve the above object.

#### Financial Memorandum

No financial implications are involved in this Bill, however, it would generate additional revenue which cannot be quantified at this stage.

#### Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Assembly Hall,  
Porvorim, Goa.  
24th July, 2024.

SUBHASH SHIRODKAR  
Minister for Water  
Resources.

Assembly Hall,  
Porvorim, Goa.  
24th July, 2024.

NAMRATA ULMAN  
Secretary (Legislature).

#### ANNEXURE

#### Extracts of Section as of The Goa Irrigation Act, 1973 (Act No. 18 of 1973)

**Section 85. Obstruction to be removed and damage repaired.**— Where any person is convicted under the Section 84, the court sentencing him any order he shall remove the obstruction or repair the damage in respect of which the conviction has been made within a period to be specified in such order. If such person neglects or refuses to obey such orders within a period specified, any Canal Officer duly empowered by the Government in this behalf may remove such obstructions, or repair such damage, and the cost of such removal or repair as certified by the said officer shall be recoverable from such persons as an arrear of land revenue.

LA/LEGN/2024/1340

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th July, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

#### The Goa Ground Water Regulation (Amendment) Bill, 2024

(Bill No. 18 of 2024)

A

#### BILL

*further to amend the Goa Ground Water Regulation Act, 2002 (Goa Act 1 of 2002).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Ground Water Regulation (Amendment) Act, 2024.

(2) It shall come into force at once.

2. *Amendment of section 2.*— In section 2 of the Goa Ground Water Regulation Act, 2002 (Goa Act 1 of 2002) (hereinafter referred to as the “principal Act”), after clause (a), the following clause shall be inserted, namely:—

“(aa) “acquifer systems” means geological formation capable of storing and transmitting ground water;”.

3. *Amendment of section 17.*— In section 17 of the principal Act,—

(i) for clause (B), the following clause shall be substituted, namely:—

“(B) For illegal sinking/construction and/or use of well, or transportation of ground water:

If any person/user,—

(a) contravenes or fails to comply with any of the provisions of this Act or any rule made thereunder, in sinking of an open well or bore well or transportation of ground water; or

(b) obstructs the Ground Water Officer or any other person authorized by him to exercise the powers under this Act,

he shall be punishable with fine as specified in the table below,—

TABLE

	For illegal sinking of an open well/illegal transportation of ground water	For illegal sinking of a bore well/transportation of ground water in violation of any of the terms and conditions stipulated in the permission granted for transportation of ground water
For the first offence	Fine which may extend for rupees five thousand only	Fine which may extend to rupees five lakhs only.
For the second or subsequent offence	Fine which may extend for rupees ten thousand only	Fine which may extend to rupees ten lakhs only.

(ii) after clause (B), the following clause shall be inserted, namely:—

“(C) For polluting or contaminating ground water by injecting treated/untreated water into the aquifer systems:

If any person/user,—

(a) pollutes or contaminates ground water by injecting treated or untreated water into the aquifer systems; or

(b) obstructs the Ground Water Officer or any other person authorized by him to exercise the powers under this Act,

he shall be punishable with a fine of rupees ten lakhs and the well if any sunk, shall be filled and permanently sealed and the expenditure incurred thereto shall be recovered from such person/user.”.

### Statement of Objects and Reasons

The present quantum of fines as provided in the Goa Ground Water Regulation Act, 2002 (Goa Act 1 of 2002) (hereinafter referred to as the “said Act”) are not effective to deter the activities of illegal sinking/construction of wells and illegal transportation of ground water. There is an urgent need to protect ground water aquifer from pollution and/or contamination. Therefore, the Bill seeks to amend clause (B) of section 17 of the said Act so as to enhance the quantum of fines.

The water quality of several wells in the State, especially in the urban areas and in the industrial estates, have been deteriorating due to direct or indirect injection of pollutants into the aquifers. Many such incidents have come to light wherein industrial affluent was directly released/pumped into the aquifer.

The Ministry of Jal Shakti, Department of Water Resources, River Development and Ganga Rejuvenation in pursuance of the directions issued by the Hon'ble National Green Tribunal, New Delhi vide its Order dated 15-4-2015 in O.A. Nos. 204/205/206 of 2014 and powers conferred by sub-section (3) of section 3 read with section 5 of the Environment (Protection) Act, 1986 (29 of 1986) has notified guidelines to regulate and control ground water extraction in India vide notification No. S.O. 3289(E) dated 24-9-2020, published in the Gazette of India, Extraordinary, Part II-SEC3(ii) dated 24-9-2020.

As per the provisions contained in the clause 16.0 of the said Guidelines a penalty of Rs. 10,00,000/- is to be levied for injection of treated/untreated water into the aquifer systems.

This Bill seeks to achieve the above object.

### Financial Memorandum

No Financial implications are involved in this Bill, however, it will generate additional revenue by way of collection of penalty.

No Financial implications are involved in this Bill, however, it will generate additional revenue by way of collection of penalty.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Assembly Hall,  
Porvorim, Goa.  
24th July, 2024.

SUBHASH SHIRODKAR  
Minister for Water  
Resources.

Assembly Hall,  
Porvorim, Goa.  
24th July, 2024.

NAMRATA ULMAN  
Secretary (Legislature).

ANNEXURE

**Extract of Section 17 of the Goa Ground Water Regulation Act, 2002  
(Goa Act 1 of 2002)**

*Section 17. Offences and Penalties.—*

(A) For non-receipt of information:

If any user—

(a) contravenes or fails to comply with any of the provisions of this Act or rules made thereunder, in supplying information as prescribed; or

(b) obstructs the Ground Water Officer or any other person authorized by him to exercise any powers under this Act,

he shall be punishable—

(i) for the first offence, with fine which may extend to rupees one thousand; and

(ii) for the second and subsequent offence, with fine which may extend to rupees two thousand, every time.

(B) For illegal sinking/construction and/or use of wells and/or transportation of water and/or polluting and contaminating ground water:

If any user—

(a) contravenes or fails to comply with any of the provisions of this Act or rules made thereunder;

(b) obstructs the Ground Water Officer or any other person authorized by him to exercise the powers under this Act,

he shall be punishable—

(i) for the first offence, with fine which may extend to rupees five thousand;

(ii) for the second and subsequent offence, with fine which may extend upto rupees ten thousand, every time and the well shall be sealed by the Ground Water Officer.

LA/LEGN/2024/1341

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th July, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

**The Bharatiya Nagarik Suraksha Sanhita (Goa Amendment) Bill, 2024**

(Bill No. 21 of 2024)

A

BILL

to amend the Bharatiya Nagarik Suraksha Sanhita, 2023 (Central Act No. 46 of 2023), as in force in the State of Goa.

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Bharatiya Nagarik Suraksha Sanhita (Goa Amendment) Act, 2024.

(2) It shall come in force at once.

2. *Amendment of section 396.*— In section 396 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (Central Act No. 46 of 2023), as in force in the State of Goa,—

(i) in sub-section (2), for the expression "District Legal Service Authority or the State Legal Service Authority, as the case may be" the words "State Government" shall be substituted;

(ii) in sub-section (4), for the words "State or the District Legal Services Authority", the words "State Government" shall be substituted;

(iii) in sub-section (5), for the words "State or the District Legal Services Authority", the words "State Government" shall be substituted;

(iv) in sub-section (6), for the expression "State or the District Legal Services Authority, as the case may be", the words "State Government" shall be substituted.

#### Statement of Objects and Reasons

The Bill seeks to amend section 396 of the Bharatiya Nagarik Suraksha Sanhita 2023 (Central Act No. 46 of 2023), as in force, in the State of Goa so as to enable the State Government to decide the quantum of compensation to be awarded to the victim or his dependents who have suffered loss or injury as a result of the crime and who require rehabilitation, under the scheme prepared by the State Government in terms of sub-section (1) of said section 396 of the said Act.

This Bill seeks to achieve the above object.

#### Financial Memorandum

No financial implications are involved in this Bill.

#### Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim, Goa. DR. PRAMOD SAWANT  
24th July, 2024. Chief Minister.

Assembly Hall,  
Porvorim, Goa. NAMRATA ULMAN  
Secretary to the Legislative  
19th July, 2024. Assembly of Goa.

#### ANNEXURE

#### Extract of Section 396, Bharatiya Nagarik Suraksha Sanhita 2023 (Central Act No. 46 of 2023), as in force in the State of Goa

##### Section 396

396. *Victim Compensation scheme.*— (1) Every State Government in co-ordination with the Central Government shall prepare a scheme for providing funds for the purpose of compensation to the victim or his dependents who have suffered loss or injury as a result of the crime and who require rehabilitation.

(2) Whenever a recommendation is made by the Court for compensation, the District Legal Service Authority or the State Legal Service Authority, as the case may be, shall decide the quantum of compensation to be awarded under the scheme referred to in sub-section (1).

(3) if the trial Court, at the conclusion of the trial, is satisfied, that the compensation awarded under section 395 is not adequate for such rehabilitation, or where the cases end in acquittal or discharge and the Victim has to be rehabilitated, it may make recommendation for compensation.

(4) Where the offender is not traced or identified, but the victim is identified, and where no trial take place, the victim or his dependents may make an application to the State or the District Legal Service Authority for award of compensation.

(5) On receipt of such recommendations or on the application under sub-section (4), the State or the District Legal Service Authority shall, after due enquiry award adequate compensation by completing the enquiry within two months.

(6) The State or the District Legal Service authority, as the case may be, to alleviate the suffering of the victim, may order for immediate first-aid facility or medical benefits to be made available free of cost on the certificate of the police officer not below the rank of the officer in charge of the police station or a Magistrate of the area concerned, or any other interim relief as the appropriate authority deems fit.

(7) The compensation payable by the State Government under this section shall be in addition to the payment of fine to the victim under section 67(4), section 68, section 70(1) and section 70(2) of Bharatiya Nyaya Sanhita 2023.

Assembly Hall,  
Porvorim, Goa. NAMRATA ULMAN  
Secretary to the Legislative  
19th July, 2024. Assembly of Goa.

LA/LEGN/2024/1342

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th July, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

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**The Goa Court-Fees Bill, 2024**

(Bill No. 22 of 2024)

A

BILL

*to consolidate and amend the law relating to fees taken in the courts and public offices and fees taken in respect of certain matters in the State of Goa, other than fees falling under entries 77 and 96 of List I in the Seventh Schedule to the Constitution of India.*

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

**CHAPTER I**

**Preliminary**

1. *Short title, extent commencement and application.*— (1) This Act may be called the Goa Court-Fees Act, 2024.

(2) It shall extend to the whole of the State of Goa.

(3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

(4) The provisions of this Act shall not apply to fees or stamps relating to documents presented or to be presented before any officer serving under the Central Government.

(5) In the absence of any specific provision to the contrary, nothing in this Act shall affect any special law now in force relating to fees taken in the courts and public offices.

2. *Definitions.*— In this Act, unless the context otherwise requires,—

(a) “Application” shall have the same meaning as assigned to it in the context of its used in the body and schedule of this Act;

(b) “Appeal” shall have the same meaning as assigned to it in the context of its used in the body and schedule of this Act;

(c) “Chief Controlling Revenue Authority” means such officer as the Government may, by notification in the Official Gazette, appoint in this behalf for the whole or any part of the State of Goa;

(d) “Collector” includes any officer authorised by the Chief Controlling Revenue Authority to perform the functions of a Collector under this Act;

(e) “Government” means the Government of Goa;

(f) “High Court” means the High Court of Bombay at Goa;

(g) “Plaint” includes set-off, counter claim, cross objection, etc., and shall have the same meaning as assigned to it in the context of its used in the body and schedule of this Act, respectively;

(h) “Petition” shall have the same meaning as assigned to it in the context of its used in the body and schedule of this Act;

(i) “prescribed” means prescribed by rules made under this Act;

(j) “Schedule” means Schedule I, Schedule II and Schedule III appended hereto;

**CHAPTER II**

**Fees in the High Court**

3. *Levy of fees in High Court.*— The fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the High Court; or chargeable in that Court under article 10 of Schedule I and articles 9, 12 and 17 of Schedule II hereto, shall be as per the provisions of this Act.

*4. Fees on documents filed, etc. in High Court in its extraordinary jurisdiction.*— No document of any of the kinds specified in schedules hereto, as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by the High Court in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction or in the exercise of its extraordinary original criminal jurisdiction or in the exercise of its jurisdiction as regards appeals from the judgments (other than judgments passed in the exercise of the ordinary original civil jurisdiction of the Court) of one or more Judges of the said Court, or of a Division Court or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence or in the exercise of its jurisdiction as a Court of reference or revision unless in respect of such document there shall be paid a fee of an amount not less than that indicated by either of the schedules hereto as the proper fee for such document.

*5. Procedure in case of difference as to necessity or amount of fee.*— (1) When any difference arises between the officer whose duty it is to see that any fee is paid under this Chapter and any suitor, petitioner, appellant, applicant or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in the High Court, be referred to the taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf.

(2) The Chief Justice of the High Court shall declare who shall be taxing-officer for the purpose of sub-section (1).

### CHAPTER III

#### Fees in other Courts and in Public Offices

*6. Fees on documents filed, etc., in Courts or in public offices.*— Except in the Courts hereinbefore mentioned, no document of any of the kinds specified as chargeable with fees in the Schedules shall be filed, exhibited or recorded in any Court of Justice, or shall be received or furnished by any public officer, unless in respect of such document there has been paid a fee of an amount not less than that indicated in either of the said Schedules as the proper fee for such document.

*7. Computation of fees payable in certain suits.*— The amount of fee payable in the suits specified herein shall be computed,—

(i) *for money.*— In suits for money (including suits for damages or compensation, or arrears of maintenance, of annuities, or of other sums payable periodically), according to the amount claimed.

(ii) *for maintenance and annuities.*— In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year:

(iii) *for other movable property having a market-value.*— In suits for movable property other than money, where the subject-matter has a market-value, according to such value at the date of presenting the plaint;

(iv) *In suits —*

(a) *for movable property of no market-value.*— for movable property where the subject matter has no market-value as for instance in the case of documents relating to title,

(b) *to enforce a right to share in joint family property.*— to enforce the right to share in any property on the ground that it is joint family property,

(c) for a declaratory decree and consequential relief.— to obtain a declaratory decree or order, where consequential relief is prayed,

(d) for an injunction.— to obtain an injunction,

(e) for easements.— for a right to some benefit (not herein otherwise provided for) to arise out of land, and

(f) for accounts.— for accounts,

according to the amount at which the relief sought is valued in the plaint or memorandum of appeal:

*Explanation.*—

In all such suits the plaintiff shall state the amount at which he values the relief sought:

(v) for possession of land, houses and gardens.— In suits for the possession of land, houses and gardens, according to the value of the subject-matter; and such value shall be deemed to be, where the subject matter is land, and,—

(a) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue and such revenue is permanently settled, ten times the revenue so payable;

(b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid and such revenue is settled, but not permanently, five times the revenue so payable;

(c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue, and net profits have arisen from the land during the year next before the date of presenting the plaint, fifteen times such net profits but where no such net profits have arisen therefrom, the amount at which the Court shall estimate the land

with reference to the value of similar land in the neighbourhood;

(d) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate and is not separately assessed as above-mentioned, the market value of the land;

(e) for houses and gardens.— Where the subject-matter is a house or garden, according to the market value of the house or garden;

(vi) to enforce a right of pre-emption.— In suits to enforce a right of pre-emption, according to the value (computed in accordance with clause (v) of this section) of the land, house or garden in respect of which the right is claimed;

(vii) for interest of assignee of land revenue.— In suits for the interest of an assignee of land revenue, fifteen times his net profits as such for the year next before the date of presenting the plaint;

(viii) to set aside an attachment.— In suits to set aside an attachment of land or of an interest in land or revenue, according to the amount for which the land or interest was attached:

Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit is for the possession of such land or interest.

(ix) to redeem.— In suits against a mortgagee for the recovery of the property mortgaged;

(x) to foreclose.— and in suits by a mortgagee to foreclose the mortgage, or where the mortgage is made by conditional sale, to have the sale declared absolute, according to the principal money expressed to be secured by the instrument of mortgage;

(xi) for specific performance.— In suits for specific performance,

(a) of a contract of sale, according to the amount of the consideration;

(b) of a contract of mortgage, according to the amount agreed to be secured;

(c) of a contract of lease, according to the aggregate amount of the fine or premium (if any) and of the rent agreed to be paid during the first year of the term;

(d) of an award, according to the amount or value of the property in dispute;

(xii) between landlord and tenant.— In the following suits between landlord and tenant:—

(a) for the delivery by a tenant of the counterpart of a lease,

(b) to enhance the rent of a tenant having a right of occupancy,

(c) for the delivery by a landlord of a lease,

(d) for the recovery of immovable property from a tenant, including a tenant holding over after the determination of a tenancy,

(e) to contest a notice of ejectment,

(f) to recover the occupancy of immovable property from which a tenant has been illegally ejected by the landlord, and

(g) for abatement of rent,

according to the amount of the rent of the immovable property to which the suit refers, payable for the year next before the date of presenting the plaint.

8. *Fee on memorandum of appeal against order relating to compensation.*— (1) The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes, shall be computed according to the difference between the amount awarded and the amount claimed or challenged by the appellant:

Provided that, where the Government is an acquiring body, it shall not be liable for payment of fee in such appeals.

*Explanation.*— For the purposes of this subsection, “amount” means the amount in dispute and it shall not include the amount of statutory benefits.

(2) The amount of fee payable under this Act on a memorandum of appeal against an award of a Claims Tribunal preferred under section 173 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), shall be computed as follows:—

(i) if such appeal is preferred by the insurer or owner of the motor vehicle, the full *ad valorem* fee leviable on the amount at which the relief is valued in the memorandum of appeal according to the scale specified under article 1 of Schedule I hereto;

(ii) if such appeal is preferred by any other person, one-half of the *ad valorem* fee leviable on the amount at which the relief is valued in the memorandum of appeal according to the said scale:

Provided that if such person succeeds in the appeal, he shall be liable to make good the deficit, if any, between the full *ad valorem* fee payable on the relief awarded in the appeal according to the said scale and the fee already paid by him; and the amount of such deficit shall, without prejudice to any other mode of recovery, be recoverable as an arrear of land revenue.

9. *Power to ascertain net profits or market-value.*— If the Court sees reason to think that the annual net profits or the market-value of any such land, house or garden as is specified in clauses (v) and (vi) of section 7 have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary, and to report thereon to the Court.

*10. Procedure where net profits or market-value wrongly estimated.*— (1) If in the result of any such investigation, the Court decides that the net profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive, may in its discretion refund the excess paid as such fee: but, if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or net profits been rightly estimated.

(2) In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

*11. Procedure in suits for mesne profits or account when amount decreed exceeds amount claimed.*— (1) In suits for mesne profits or for immovable property and mesne profits, or for an account, if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

(2) Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree, if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

*12. Decision of questions as to valuation.*— Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this Chapter on a plaint or memorandum of appeal, shall be decided by the Court in which such plaint or memorandum, as the case may be, is filed, and

such decision shall be final as between the parties to the suit:

Provided that whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of sub-section (2) of Section 10, shall apply.

*13. Refund in cases of remand.*— (1) Where a plaint or memorandum of appeal which has been rejected by the lower Court is ordered to be received, or where a suit is remanded in appeal for a fresh decision by the lower Court, the Court making the order or remanding the appeal shall, where the whole decree is reversed and the suit is remanded, and may in other cases direct the refund to the appellant of the full amount of fee paid on the memorandum of appeal, and, if on second appeal the case is remanded to the trial Court, also on the memorandum of appeal in the first appellate Court.

(2) Where an appeal is remanded in second appeal for a fresh decision by the lower appellate Court, the High Court when remanding the appeal may direct the refund to the appellant of the full amount of fee paid on the memorandum of second appeal.

(3) Notwithstanding anything contained in sub-sections (1) and (2) if the order of remand does not cover the whole of the subject matter of the suit, the refund shall not extend to more than so much of the fee as would have been originally payable on that part of the subject matter in respect of which the suit has been remanded:

Provided that no refund shall be ordered if the remand was occasioned by the fault of the person who would otherwise be entitled to a refund.

*14. Refund of fee on application for review of judgment.*— Where an application for a review of judgment is presented on or after the ninetieth day from the date of the decree,

the Court, unless the delay was caused by the applicant's laches, may, in its discretion, grant him a certificate authorizing him to receive back from the Collector or by way of e-payment, in the manner as prescribed, so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.

*15. Refund where Court reverses or modifies its former decision on ground of mistake.*— Where an application for a review of judgment is admitted, and where, on the rehearing, the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorising him to receive back from the Collector or by way of e-payment, in the manner as prescribed, so much of the fee paid on the application as exceeds the fee payable on any other application to such Court under clause (b) and (c) of article 1 of Schedule II hereto:

Provided that this section shall not entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

*16. Refund of Fee.*— Where the Court refers the parties to a suit to any one of the mode of settlement of dispute referred to in section 89 of the Code of Civil Procedure, 1908 (Act 5 of 1908) and the matter is settled by one of the modes provided under section 89 of the Code of Civil Procedure, 1908 (Act 5 of 1908), the plaintiff shall be entitled to a certificate from the Court authorising him to receive back from the Collector or by way of e-payment, in the manner as prescribed, the full amount of the fee paid in respect of such plaint.

*17. Refund in cases of delay in presentation of plaint, etc.*— (1) Where a plaint or memorandum of appeal is rejected on the ground of delay in its presentation or where the fee paid on a plaint or memorandum of appeal is deficient and the deficiency is not made good within the time allowed by law or granted by the Court, or the delay in payment of the deficit fee is not condoned and the plaint or memorandum of appeal is consequently

rejected, the Court shall direct the refund to the plaintiff or the appellant, of the fee paid on the plaint or memorandum of appeal which has been rejected.

(2) Where a memorandum of appeal is rejected on the ground that it was not presented within the time allowed by the law of limitation, one-half of the fee shall be refunded.

*18. Refund on settlement before hearing.*— Wherever by agreement of parties,—

(i) any suit is dismissed as settled out of Court before any evidence has been recorded on the merits of the claim; or

(ii) any suit is compromised ending in a compromise decree before any evidence has been recorded on the merits of the claim; or

(iii) any appeal is disposed of before the commencement of hearing of such appeal,

half the amount of all fees paid in respect of the claim or claims in the suit or appeal shall be ordered by the Court to be refunded to the parties by whom the same have been respectively paid.

*Explanation (1):* The expression "merits of the claim" refers to all matters which arise for determination in the suit not being matters relating to the frame of the suit, misjoinder of parties and cause of action, the jurisdiction of the court to entertain or try the suit or the fee payable, but includes matters arising on pleas of res-judicata, limitation and the like.

*Explanation (2):* The expression "hearing of the appeal" includes the "vista" of a case filed in the appellate court.

*19. Refund of fee paid by mistake or inadvertence.*— Any fee paid by mistake or inadvertence shall be ordered to be refunded.

*20. Procedure for obtaining refund.*— When a person becomes entitled to a refund of court fees, the court shall grant a certificate authorising him to receive back from the Collector or by way of e-payment, in the manner as prescribed, the amount specified therein, calculated according to the provisions of this Act.

**21. Multifarious suits.**— Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or memoranda of appeal in suits embracing separately each of such subjects would be liable under this Act:

Provided that nothing in this section shall be deemed to affect the power conferred by section 9 of the Code of Civil Procedure, 1908 (Act 5 of 1908).

**22. Written examinations of complainants.**— When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police-officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Bharatiya Nagrik Suraksha Sanhita (Central Act No. 46 of 2023), the complainant shall pay a fee of ten rupees, unless the Court thinks fit to remit such payment.

**23. Exemption of certain documents.**— Nothing contained in this Act shall render the following documents chargeable with any fee:—

(i) Power-of-attorney to institute or defend a suit when executed by a member of any of the Armed Forces of the Union not in civil employment.

(ii) Application for certified copies of documents or of any other purpose in the course of a criminal proceeding presented by or on behalf of the Government to a criminal Court.

(iii) Written statements called for by the Court after the first hearing of a suit.

(iv) Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue, relating to matters connected with the assessment of land or the ascertainment of rights thereto or interests therein, if presented, previous to the final confirmation of such settlement.

(v) Application relating to a supply for irrigation of water belonging to Government.

(vi) Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land-revenue by a person holding, under direct engagement with Government, land of which the revenue is settled, but not permanently.

(vii) Application for service of notice of relinquishment of land or of enhancement of rent.

(viii) Written authority to an agent to distrain.

(ix) First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document or in respect of the production or filing of an exhibit not being an affidavit made for the immediate purpose of being produced in Court.

(x) Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.

(xi) Petition by a prisoner, or other person in duress or under restraint of any Court or its officers.

(xii) Complaint of a public servant as defined in the Bharatiya Nyaya Sanhita, 2023 (Central Act No. 45 of 2023), a municipal officer, or an officer or servant of a Railway Company.

(xiii) Application for the payment of money due by Government to the applicant.

(xiv) Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes.

#### CHAPTER IV

##### Probates, Letters of Administration and Certificates of Administration

**24. Relief where too high a court-fee has been paid.**— Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards

proved to be, and has consequently paid too high a court-fee thereon, if, within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Chief Controlling Revenue Authority for the local area in which the probate or letters has or have been granted, and delivers to such Authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation, and if such Authority is satisfied that a greater fee was paid on the probate or letters than the law required, the said Authority may,—

(a) cancel the stamp on the probate or letters if such stamp has not been already cancelled;

(b) substitute another stamp for denoting the court-fee which should have been paid thereon; and

(c) make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

25. *Relief where debts due from a deceased person have been paid out of his estate.*— Whenever it is proved to the satisfaction of such Authority that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same, to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act, such Authority may return the difference, provided the same be claimed within three years after the date of such probate or letters.

Provided that when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the said Authority may allow such further time for making the claim as may appear to be reasonable under the circumstances.

26. *Relief in case of several grants.*— (1) Whenever a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made in respect of the whole or any part of the same property belonging to the same estate.

(2) Whenever such a grant has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

27. *Probates declared valid as to trust-property though not covered by court-fee.*— The probate of the will or the letters of administration of the effects of any person deceased heretofore or hereafter granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning, any movable or immovable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount or value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

28. *Provision for case where too low a court-fee has been paid on probates, etc.*— Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the Chief Controlling Revenue Authority for the local area in which the probate or letters has or have been granted may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect

of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of grant, of five times, or, if it or they, is or are produced after one year from such date, of twenty times, such proper court-fee, without any deduction of the court-fee originally paid on such probate or letters of administration:

Provided that, if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a court-fee was at first paid on the probate or letters of administration, and if the said Authority is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper court-fee, the said Authority may remit the said penalty, and cause the probate or letters of administration to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

29. *Administrator to give proper security before letters stamped under section 28.*— In case of letters of administration on which too low a court-fee has been paid at first, the said Authority shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.

30. *Executors, etc., not paying full court-fee on probates, etc., within six months after discovery of under-payment.*— Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under such probate or letters of administration does not, within six months after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said

Authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters of administration, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten percent on the amount of the sum wanting to make up the proper court-fee.

31. *Notice of applications for probate or letters of administration to be given to Revenue-authorities and procedure thereon.*—

(1) Where an application for probate or letters of administration is made to any Court other than the High Court, the Court shall cause notice of the application to be given to the Collector.

(2) Where such an application as aforesaid is made to the High Court, the High Court shall cause notice of the application to be given to the Chief Controlling Revenue Authority.

(3) The Collector within the local limits of whose revenue-jurisdiction the property of the deceased or any part thereof is, may at any time inspect or cause to be inspected, and take or cause to be taken copies of, the record of any case in which application for probate or letters of administration has been made; and if, on such inspection or otherwise, he is of opinion that the petitioner has underestimated the value of the property of the deceased, the Collector may, if he thinks fit, require the attendance of the petitioner (either in person or by agent) and take evidence and inquire into the matter in such manner as he may think fit, and, if he is still of opinion that the value of the property has been underestimated, may require the petitioner to amend the valuation.

(4) If the petitioner does not amend the valuation to the satisfaction of the Collector, the Collector may move the Court before which the application for probate or letters of administration was made, to hold an inquiry into the true value of the property:

Provided that no such motion shall be made after the expiration of six months from the date of the exhibition of the inventory required by section 277 of the Indian Succession Act, 1865 (10 of 1865), or as the case may be, by section 98 of the Probate and Administration Act, 1881 (5 of 1881).

(5) The Court, when so moved as aforesaid, shall hold, or cause to be held, an inquiry accordingly, and shall record a finding as to the true value, as near as may be, at which the property of the deceased should have been estimated. The Collector shall be deemed to be a party to the inquiry.

(6) For the purposes of any such inquiry, the Court or person authorised by the Court to hold the inquiry may examine the petitioner for probate or letters of administration on oath (whether in person or by commission), and may take such further evidence as may be produced to prove the true value of the property. The person authorised as aforesaid to hold the inquiry shall return to the Court the evidence taken by him and report the result of the inquiry, and such report and the evidence so taken shall be evidence in the proceeding, and the Court may record a finding in accordance with the report, unless it is satisfied that it is erroneous.

(7) The finding of the Court recorded under sub-section (5) shall be final, but shall not bar the entertainment and disposal by the Chief Controlling Revenue Authority of any application under section 28.

(8) The Government may make rules for the purposes of sub-section (3).

*32. Payment of court fees in respect of probates and letters of administration.*—(1) No order entitling the petitioner to the grant of probate or letters of administration shall be made upon an application for such grant until the petitioner has filed in the Court a valuation of the property in the form set forth in Schedule III, and the Court is satisfied that the fee specified in article 10 of Schedule I has been paid on such valuation.

(2) The grant of probate or letters of administration shall not be delayed by reason of any report made by the Collector under sub-section (3) of section 31.

*33. Recovery of penalties, etc.*—(1) Any excess fee found to be payable on any inquiry held under sub-section 6 of section 31 and any penalty or forfeiture under section 30, may, on the certificate of the Chief Controlling Revenue

Authority, be recovered from the executor or administrator as if it were an arrear of land revenue by any Collector.

(2) The Chief Controlling Revenue Authority may remit the whole or any part of any such penalty or forfeiture as aforesaid, or any part of any penalty under section 28 or of any court-fee under section 28 in excess of the full court-fee which ought to have been paid.

*34. Sections 6 and 44 not to apply to probates or letters of administration.*—Nothing in section 6 or section 44 shall apply to probates or letters of administration.

## CHAPTER V

### Process-Fees

*35. Rules as to cost of processes.*—(1) The High Court shall make rules as to the following matters, namely:—

(i) the fees chargeable for serving and executing processes issued by such court in its appellate jurisdiction, and by the other Civil and Revenue Courts established within the local limits of such jurisdiction;

(ii) the fees chargeable for serving and executing processes issued by the Criminal Courts, established within such limits in the case of offences other than offences for which police officers may arrest without a warrant; and

(iii) the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

(2) The High Court may from time to time amend the rules so made.

*36. Confirmation and publication of rules.*—(1) All such rules and amendments shall, after being confirmed by the Government, be published in the Official Gazette, and shall thereupon have the force of law.

(2) Until such rules are made and published, the fees leviable for serving and executing processes shall continue to be levied and shall be deemed to be fees leviable under this Act.

*37. Tables of process fees.*—A table in the English and regional languages, showing the

fees chargeable for such service and execution, shall be exposed to view in a conspicuous part of each Court.

38. *Number of peons in district and subordinate Courts.*— Subject to the rules to be made by the High Court and approved by the Government, every District Judge, the Principal Judge and every Magistrate of a District shall fix, and may from time to time alter, the number of peons or persons necessary to be employed for the service and execution of processes issued out of his Court, and each of the Courts subordinate thereto.

39. *Number of peons in Revenue Courts.*— Subject to rules to be framed by the Chief Controlling Revenue Authority and approved by the Government, every officer performing the functions of a Collector of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court or the Courts subordinate to him.

## CHAPTER VI

### Of the Mode of Levying Fees

40. *Rate of fee in force on date of presentation of document to be applicable.*— All fees shall be charged and collected under this Act at the rate in force on the date on which the document chargeable to court-fees is or was presented.

41. *Collection of fees by stamps or e-payment.*— All fees chargeable under this Act shall be collected by stamps or e-payment.

42. *Stamps to be impressed or adhesive.*— The stamps or e-payment used to denote any fees chargeable under this Act shall be impressed or adhesive or partly impressed and partly adhesive, as the Government may, by notification in the Official Gazette, from time to time direct.

43. *Rules for supply, number, renewal and keeping accounts of stamps.*— (1) The Government may, from time to time, make rules for regulating,—

(a) the supply of stamps to be used under this Act;

(b) the number of stamps to be used for denoting any fee chargeable under this Act;

(c) the renewal of damaged or spoiled stamps;

(d) the keeping accounts of all stamps used under this Act; and

(e) the manner of payment of court-fee and refund thereof by e-payment:

Provided that, in the case of stamps used under section 3 in a High Court, such rules shall be made, with the concurrence of the Chief Justice of the High Court.

(2) All such rules shall be published in the Official Gazette, and shall thereupon have the force of law.

44. *Stamping documents inadvertently received.*— No document which ought to bear a stamp under this Act shall be of any validity, unless and until it is properly stamped:

Provided that where any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office, as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct; and, on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

45. *Amended document.*— Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

46. *Cancellation of stamp.*— (1) No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

(2) Such officer as the Court or the head of the office may from time to time appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the figure-head so as to leave the amount

designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed:

Provided that, where court-fee is paid by e-payment, the officer competent to cancel stamp shall verify the genuineness of the payment and after satisfying himself that the court-fee is paid, shall lock the entry in the computer and make an endorsement under his signature on the document that the court-fee is paid and the entry is locked.

## CHAPTER VII

### Miscellaneous

*47. Repayment of fee in certain circumstances.*— (1) When any suit in a Court or any proceeding instituted by presenting a petition to a Court is settled by agreement of parties before any evidence is recorded, or any appeal or cross objection is settled by agreement of parties before it is called on for effective hearing by the Court, half the amount of the fee paid by the plaintiff, petitioner, appellant, or respondent on the plaint, petition, appeal or cross objection, as the case may be, shall be repaid to him by the Court:

Provided that, no such fee shall be repaid if the amount of fee paid does not exceed one hundred rupees or the claim for repayment is not made within one year from the date on which the suit, proceeding, appeal or cross objection was settled by agreement.

(2) The Government may, from time to time, by order, provide for repayment to the plaintiffs, petitioners, complainants under section 138 of the Negotiable Instruments Act, 1881 (Act No. 26 of 1881) appellants or respondents of any part of the fee paid by them on plaints, petitions, complaints appeals or cross objections, in suits, complaints under section 138 of the Negotiable Instruments Act, 1881 (Act No. 26 of 1881), proceedings or appeals disposed of under such circumstances and subject to such conditions as may be specified in the order.

*Explanation.*— For the purpose of this section, effective hearing shall exclude the dates when the appeal is merely adjourned without being heard or argued.

*48. Admission in criminal cases of documents for which proper fee has not been paid.*— Whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section 4 or section 6 shall be deemed to prohibit such filing or exhibition.

*49. Sale of stamps.*— (1) The Government may from time to time make rules for regulating the sale of stamps or e-payment to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons.

(2) All such rules shall be published in the Official Gazette, and shall thereupon have the force of law.

(3) Any person appointed to sell stamps who disobeys any rules made under this section, and any person not so appointed who sells or offers for sale only stamp, shall, on conviction, be punished with imprisonment for a term which may extend to three years or with fine which may extend to five thousand rupees or with both.

*50. Power to reduce or remit fees.*— The Government may, from time to time, by notification in the Official Gazette, reduce or remit, in the whole or in any part of the State, all or any of the fees mentioned in the Schedules hereto and may in like manner cancel or vary such order.

*51. Saving of fees to certain officers of High Courts.*— Nothing in Chapters II and VII of this Act applies to the fees which any officer of the High Court is allowed to receive in addition to a fixed salary.

*52. Saving as to stamp duties.*— Nothing in this Act shall be deemed to affect the stamp duties chargeable under any other law for the time being in force relating to stamp duties.

*Explanation.*— The Stamp duty shall have the same meaning as provided under the Indian Stamp Act, 1899 (2 of 1899).

*53. Power to make Rules.*— (1) The Government may, by notification in the Official

Gazette, make rules to carry out the purposes of this Act.

(2) All rules made by the Government under this Act shall be laid before House of the State Legislature as soon as may be after they are made and shall be subject to such modifications as the State Legislature may make during the session in which they are so laid or the session immediately following.

*54. Repeal and savings.*— The Court Fees Act, 1870 (Central Act 7 of 1870) in its application to the State of Goa, is hereby repealed:

Provided that, such repeal shall not affect the previous operation of any of the laws so repealed and anything done or any action taken (including any appointment, notification, order, rule, form, application, reference, notice, report or certificate made or issued) under any such law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provision of this Act and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act:

“SCHEDULE I”

**Ad valorem Fees**

Article number (1)	Proper fee (2)	Proper fee (3)
	When the amount or value of the subject-matter in dispute does not exceed one thousand rupees.	Two hundred rupees
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, upto five thousand rupees.	Twelve rupees
	When such amount or value exceeds five thousand rupees, for every hundred rupees, or part thereof, in excess, of five thousand rupees, upto ten thousand rupees.	Fifteen rupees
1. Plaintiff, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, upto twenty thousand rupees.	Seventy five rupees
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, upto thirty thousand rupees.	One hundred rupees
	When such amount or value exceed thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, upto fifty thousand rupees.	One hundred rupees
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees, upto one lakh rupees.	One hundred and fifty rupees
	When such amount or value exceeds one lakh rupees, for every ten thousand rupees, or part thereof, in excess of one lakh rupees, upto eleven lakh rupees.	Two hundred rupees

OFFICIAL GAZETTE — GOVT. OF GOA  
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SERIES I No. 18

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(1)	(2)	(3)
	When such amount or value exceeds eleven lakhs rupees, for every one lakh rupees, or part thereof, in excess of eleven lakhs rupees.  Provided that, the maximum fee leviable on such plaint or memorandum of appeal shall be three lakh rupees.	One thousand and two hundred rupees
2. Plaintiff in a suit for possession under section 6 of the Specific Relief Act, 1963 (47 of 1963).		A fee of one half the amount prescribed in the scale under article 1 of this Schedule.
3. Application to the Collector for reference to the Court under section 18 of the Land Acquisition Act, 1894 (1 of 1894) or to the authority under section 64 of Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Act 30 of 2013).		One half of fee on the difference between the amount claimed by the applicant and the amount awarded by the Collector according to the scale under article 1 of this Schedule, subject to a minimum fee of fifty rupees.
4. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.		The fee leviable on the plaint or memorandum of appeal.
5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.		One-half of the fee leviable on the plaint or memorandum of appeal.
6. Copy or translation of a judgment or order not being, or having the force of, a decree.	When such judgment or order is passed by any Civil Court, other than a High Court or by the Presiding Officer of any Revenue Court or Office, or by any other Judicial or Executive Authority,  When such judgment or order is passed by a High Court.	Fifty rupees.  One hundred rupees.
7. Copy of a decree or order having the force of a decree.	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court  When such decree or order is made by a District Court  When such decree or order is made by a High Court.	One hundred rupees  One hundred and fifty rupees.  Two hundred rupees.

(1)	(2)	(3)
8. Copy of any document liable to stamp duty under the Indian Stamp Act, 1899 (2 of 1899), when left by any party to a suit or proceeding in place of the original withdrawn	(a) When the Stamp duty chargeable on the original does not exceed two hundred rupees.  (b) In any other case.	The amount of the duty chargeable on the original.  Five hundred rupees.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office, or from the office of any chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words.	Ten rupees.
10. Probate of a will or letters of administration with or without will annexed	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees.  When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees.  When such amount or value exceeds fifty thousand rupees, but does not exceed two lakh rupees.  When such amount or value exceeds two lakh rupees, but does not exceed three lakh rupees.  When such amount or value exceeds three lakh rupees:  Provided that when, after the grant of a certificate under the Indian Succession Act, 1925 (Act 39 of 1925), or under any law for the time being in force, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.	Two and half per centum on such amount or value.  Three and half per centum on such amount or value.  Five per centum on such amount or value.  Six per centum on such amount or value.  Seven and half per centum on such amount or value, subject to the maximum of seventy-five thousand rupees:
11. Certificate under the Indian Succession Act, 1925 (Act 39 of 1925).	In any case	Two and half per centum on the amount or value of any debt or security specified in the certificate under Part X section 374 of the Act, and three and half per centum on the amount or value of any debt or security to

(1)	(2)	(3)
which the certificate is extended under section 376 of the Act.		
<p>Note: (1) The amount of a debt is its amount including interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.</p> <p>(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.</p>		
<p>12. An application or petition made by any assessee to the High Court under section 256 of the Income Tax Act, 1961 (43 of 1961).</p>		<p>One half of ad valorem fee leviable on the amount in dispute namely, the difference between the amount of tax actually assessed and the amount of tax admitted by the assessee as payable by him subject to minimum fee of one hundred twenty five rupees.</p>
<p>13. Application or petition containing complaint or charge of an offence under section 138 of the Negotiable Instruments Act, 1881 (Act No. 26 of 1881).</p>	<p>(A) When the amount of cheque does not exceed ten thousand rupees.</p> <p>(B) When the amount of cheque does exceed ten thousand rupees.</p>	<p>Two hundred rupees.</p> <p>Two hundred rupees for every ten thousand rupees or part thereof subject to the maximum of rupees one lakh fifty thousand.</p>

**Table of rates of ad valorem fees leviable on the institution of suits**

When the amount or value of the subject matter exceeds	But does not exceed	Proper fee
(1)	(2)	(3)
Rs.	Rs.	Rs.
....	1,000	200
1,000	1,100	212
1,100	1,200	224
1,200	1,300	236
1,300	1,400	248
1,400	1,500	260
1,500	1,600	272
1,600	1,700	284

(1)	(2)	(3)
Rs.	Rs.	Rs.
1,700	1,800	296
1,800	1,900	308
1,900	2,000	320
2,000	2,100	332
2,100	2,200	344
2,200	2,300	356
2,300	2,400	368
2,400	2,500	380
2,500	2,600	392
2,600	2,700	404
2,700	2,800	416
2,800	2,900	428
2,900	3,000	440
3,000	3,100	452
3,100	3,200	464
3,200	3,300	476
3,300	3,400	488
3,400	3,500	500
3,500	3,600	512
3,600	3,700	524
3,700	3,800	536
3,800	3,900	548
3,900	4,000	560
4,000	4,100	572
4,100	4,200	584
4,200	4,300	596
4,300	4,400	608
4,400	4,500	620
4,500	4,600	632
4,600	4,700	644
4,700	4,800	656
4,800	4,900	668
4,900	5,000	680
5,000	5,100	695

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(SUPPLEMENT)

SERIES I No. 18

1ST AUGUST, 2024

(1)	(2)	(3)
Rs.	Rs.	Rs.
5,100	5,200	710
5,200	5,300	725
5,300	5,400	740
5,400	5,500	755
5,500	5,600	770
5,600	5,700	785
5,700	5,800	800
5,800	5,900	815
5,900	6,000	830
6,000	6,100	845
6,100	6,200	860
6,200	6,300	875
6,300	6,400	890
6,400	6,500	905
6,500	6,600	920
6,600	6,700	935
6,700	6,800	950
6,800	6,900	965
6,900	7,000	980
7,000	7,100	995
7,100	7,200	1,010
7,200	7,300	1,025
7,300	7,400	1,040
7,400	7,500	1,055
7,500	7,600	1,070
7,600	7,700	1,085
7,700	7,800	1,100
7,800	7,900	1,115
7,900	8,000	1,130
8,000	8,100	1,145
8,100	8,200	1,160
8,200	8,300	1,175
8,300	8,400	1,190
8,400	8,500	1,205

(1)	(2)	(3)
Rs.	Rs.	Rs.
8,500	8,600	1,220
8,600	8,700	1,235
8,700	8,800	1,250
8,800	8,900	1,265
8,900	9,000	1,280
9,000	9,100	1,295
9,100	9,200	1,310
9,200	9,300	1,325
9,300	9,400	1,340
9,400	9,500	1,355
9,500	9,600	1,370
9,600	9,700	1,385
9,700	9,800	1,400
9,800	9,900	1,415
9,900	10,000	1,430
10,000	10,500	1,505
10,500	11,000	1,580
11,000	11,500	1,655
11,500	12,000	1,730
12,000	12,500	1,805
12,500	13,000	1,880
13,000	13,500	1,955
13,500	14,000	2,030
14,000	14,500	2,105
14,500	15,000	2,180
15,000	15,500	2,255
15,500	16,000	2,330
16,000	16,500	2,405
16,500	17,000	2,480
17,000	17,500	2,555
17,500	18,000	2,630
18,000	18,500	2,705
18,500	19,000	2,780

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(1) Rs.	(2) Rs.	(3) Rs.
19,000	19,500	2,855
19,500	20,000	2,930
20,000	21,000	3,030
21,000	22,000	3,130
22,000	23,000	3,230
23,000	24,000	3,330
24,000	25,000	3,430
25,000	26,000	3,530
26,000	27,000	3,630
27,000	28,000	3,730
28,000	29,000	3,830
29,000	30,000	3,930
30,000	32,000	4,030
32,000	34,000	4,130
34,000	36,000	4,230
36,000	38,000	4,330
38,000	40,000	4,430
40,000	42,000	4,530
42,000	44,000	4,630
44,000	46,000	4,730
46,000	48,000	4,830
48,000	50,000	4,930
50,000	55,000	5,080
55,000	60,000	5,230
60,000	65,000	5,380
65,000	70,000	5,530
70,000	75,000	5,680
75,000	80,000	5,830
80,000	85,000	5,980
85,000	90,000	6,130
90,000	95,000	6,280
95,000	1,00,000	6,430

and the fee increases at the rate of rupees 200 for every rupees 10,000 or part thereof upto rupees 11,00,000 and over rupees 11,00,000 at the rate of rupees 1,200 for every rupees 1,00,000 or part thereof, upto a maximum fee of rupees 31,230, for example:—

Rs.	Rs.
1,00,000	6,430
2,00,000	8,430
3,00,000	10,430
4,00,000	12,430
5,00,000	14,430
6,00,000	16,430
7,00,000	18,430
8,00,000	20,430
9,00,000	22,430
10,00,000	24,430
11,00,000	26,430
12,00,000	27,630
13,00,000	28,830
14,00,000	30,030
15,00,000	31,230

#### “SCHEDULE II”

##### **Fixed Fees**

Article number (1)	— (2)	Proper fee (3)
1. Application or petition	<p>(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates to exclusively to those dealings;</p> <p>or when presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement;</p> <p>or when presented to any Municipal Council/Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement.</p>	Five rupees.
		Five rupees.
		Five rupees.

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(1)	(2)	(3)
	or when presented to any Civil Court other than a principal Civil Court of original jurisdiction or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;	Five rupees.
	or when presented to any Civil, Criminal or Revenue Court or to any Board or Executive Officer for the purpose of obtaining a copy or translation of any judgement, decree or order passed by such Court, Board or Officer or of any other document on record in such Court or office.	Five rupees.
(b)	When containing a complaint or charge of any offence other than the offence under the Negotiable Instruments Act, 1881 (Act No. 26 of 1881);	Five rupees.
	or when presented to a Civil, Criminal or Revenue Court or to a Collector, or any revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;	Five rupees.
	or to deposit in Court revenue or rent;	Five rupees.
	or for determination by a Court of the amount of compensation to be paid by landlord to his tenant.	Five rupees.
(c)	When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a division and not otherwise provided by this Act.	Thirty rupees.
(d)	When presented to any competent authority for the purpose of obtaining a certificate of domicile.	Twenty rupees.
(e)	When presented to the High Court,—	
	(i) for direction, order or writ under article 226 of the Constitution of India for the enforcement of any of the fundamental rights conferred by Part III of the Constitution of India or for the exercise of its jurisdiction under article 227 thereof.	Two hundred and fifty rupees.
	(ii) in any other case not otherwise provided for by this Act.	Three hundred rupees.

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(SUPPLEMENT)

SERIES I No. 18

1ST AUGUST, 2024

(1)	(2)	(3)
2. Application to any Civil Court that records may be called for from another Court.	When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	Fifty rupees. In addition to any fee levied on the application under clause (a), clause (b) or clause (d) of article 1 of this Schedule.
3. Application for leave to sue as a pauper	—do—	Five rupees.
4. Application for leave to appeal as a pauper.	(a) When presented to a District Court.  (b) When presented to a Commissioner or a High Court.	Ten rupees.  Twenty rupees.
5. Revision application when presented to the High Court under section 115 of the Code of Civil Procedure, 1908 (5 of 1908).		Twenty-five rupees.
6. Plaintiff or memorandum of appeal in a suit to obtain possession under the Goa Mamlatdar's Court Act, 1966 (Act 9 of 1966).		Twenty-five rupees.
7. Plaintiff or memorandum of appeal in a suit to establish or disprove a right of occupancy.		Twenty rupees.
8. Bail bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Bharatiya Nagrik Suraksha Sanhita (Central Act No. 46 of 2023) or the Code of Civil Procedure, 1908 (5 of 1908), and not otherwise provided for by this Act.		Fifty rupees.
9. Undertaking under section 49 of the Indian Divorce Act, 1869 (4 of 1869) or under any corresponding other law for time being in force.		Fifty rupees.

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(SUPPLEMENT)

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1ST AUGUST, 2024

(1)	(2)	(3)
10. Wakalatnama	When presented for the conduct of any one case,—  (a) to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (b) and (c) below.  (b) to a Commissioner or Revenue, Circuit or Customs, or to any Officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority.  (c) to a High Court, Chief Commissioner, or other Chief controlling Revenue or Executive Authority.	Ten rupees.  Twenty rupees.  Thirty rupees.
11. Memorandum of appeal when the appeal is not from a decree or an order having a force of decree, and is presented,—	(a) to any Civil Court other than a High court, or to any Revenue Court, or Executive officer other than the High Court or Chief Controlling Revenue or Executive Authority.  (b) to a High Court or Chief Commissioner or other Chief Controlling Executive or Revenue Authority.	Twenty rupees.  Thirty rupees.
12. Caveat	(i) when presented to the High Court.  (ii) When presented to the Court other than High Court	One hundred rupees.  Fifty rupees.
13. Application for permission to cut timber in Government forest or otherwise relating to such forest.		Fifty rupees.
14. Memorandum of appeal presented to,—	(i) Government where no fees has been prescribed under any relevant law.  (ii) any forest officer where such appeal is provided for, by or under the Indian Forest Act, 1927 (16 of 1927) or any corresponding law in force, where no specific fee is specified.	One hundred rupees.  Fifty rupees.
15. Plaintiff or memorandum of appeal in each of the following Suits:-  (i) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court;		One thousand rupees.

## OFFICIAL GAZETTE — GOVT. OF GOA

SERIES I No. 18

(SUPPLEMENT)

1ST AUGUST, 2024

(1)	(2)	(3)
(ii) to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates;		Five hundred rupees.
(iii) to obtain a declaratory decree where no consequential relief is prayed;		Five hundred rupees.
(iv) to set aside an award;		Five hundred rupees.
(v) to set aside an adoption;		Five hundred rupees.
(vi) every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.		One hundred rupees.
16. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 (5 of 1908).		Two hundred rupees.
17. Every petition under the Indian Divorce Act, 1869 (4 of 1869), except petitions under section 144 of the same Act, and every memorandum of appeal under section 55 of the same Act.		Five hundred rupees.
18. Appeal to High Court under section 260A of the Income-Tax Act, 1961 (Central Act 43 of 1961).		Ten hundred rupees.
19. Every Petition, proceeding or misc civil application under the Goa Succession, Special Notaries and Inventory Proceeding Act, 2012 (Goa Act 23 of 2016).		Five hundred rupees.

SCHEDULE III

(See section 32)

*Form of valuation (to be used with such modifications, if any, as may be necessary).*

IN THE COURT OF

RE-PROBATE of the Will

of and credits of

(or Administration of the property), deceased

I,

solemnly affirm  
make oath

and say that I am the executor (or one of the executors or one of the next of kin) of.....  
....., deceased, and that I have truly set forth in Annexure A to this affidavit all the property and credit of which the above named deceased died possessed or was entitled to at the time of his death, and which have come, or are likely to come, to my hands.

2. I further say that I have also truly set forth in Annexure-B all the items I am by law allowed to deduct.

3. I further say that the said assets, exclusive only of such last mentioned items but inclusive of all rents, interest, dividends and increased values since the date of the death of the said deceased, are under the value of

ANNEXURE A

**Valuation of the Movable and Immovable Property of the Deceased**

Rs.

Cash in the house and at the banks, household goods,  
wearing apparel, books, plate, jewels, etc

.....

(State estimated value according to best of  
Executor's or Administrator's belief).

Property in Government securities transferable  
at the Public Debt Office.

.....

(State description and value at the price of the day; also the interest separately, calculating it to the time of making the application).

Immoveable property consisting of (State description, giving, in the case of houses the assessed value, if any, and the number of years' assessment the market-value is estimated at, and in the case of land, the area, the market -value and all rents that have accrued).

.....

Leasehold property

.....

(If the deceased held any leases for years determinable, state the number of years' purchase the profit rents are estimated to be worth and the value of such, inserting separately arrears due at the date of death and all rents received or due since that date to the time of making the application).

Property in public companies

.....

(State the particulars and the value calculated at the price of the day; also the interest separately, calculating it to the time of making the application).

Policy of insurance upon life, money out on mortgage and other securities, such as bonds, mortgages, bills, notes and other securities for money

.....

(State the amount of the whole; also the interest separately, calculating it to the time of making the application).

Books-debts

.....

(other than bad).

Stock-in-trade	.....
(State the estimated value, if any).	
Other property not comprised under the foregoing heads	.....
(State the estimated value, if any).	
Total :	_____
Deduct amount shown in Annexure B not subject to duty	_____
Net Total:	_____

**ANNEXURE B****Schedule of Debts, etc.**

	Rs.
Amount of debts due and owing from the deceased, payable by law out of the estate	.....
Amount of funeral expenses	.....
Amount of mortgage incumbrances	.....
Property held in trust not beneficially or with general power to confer a beneficial interest	.....
Other property not subject to duty	.....
Total :	_____

**Statement of Objects and Reasons**

The Bill seeks to consolidate and amend the law relating to fees payable in the courts and public offices and fees taken in respect of certain matters in the State of Goa, other than fees falling under entries 77 and 96 of List I in the Seventh Schedule to the Constitution of India.

This Bill seeks to achieve the above objects.

**Financial Memorandum**

The Bill would generate additional revenue to the exchequer.

**Memorandum Regarding Delegated Legislation**

Clauses 14, 15, 16 and 20 of the Bill empowers the Government to refund of fee.

Clauses 31 (8), 43 (1), 49 (1) and Clause 53 of the Bill empowers the Government make rules to carry out the purpose of the Act.

Porvorim-Goa

Dated: 24th July, 2024.

ALEIXO SEQUEIRA

Minister for Law and Judiciary.

Assembly Hall,  
Porvorim-Goa.

Dated: 24th July, 2024.

(NAMRATA ULMAN)  
Secretary to the Legislative  
Assembly of Goa.

**Governor's Recommendation under Article 207 of the Constitution of India**

In Pursuance of Article 207 of the Constitution of India, I, P. S. Sreedharan Pillai, the Governor of Goa, hereby recommend the introduction and consideration of the Goa Court Fees Bill, 2024 by the Legislative Assembly of Goa.

P. S. SREEDHARAN PILLAI  
Governor of Goa.

LA/LEGN/2024/1343

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th July, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

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**The Goa Succession, Special Notaries and Inventory Proceeding (Amendment) Bill, 2024**

(Bill No. 23 of 2024)

A

BILL

*further to amend the Goa Succession, Special Notaries and Inventory Proceeding Act, 2012 (Goa Act No. 23 of 2016).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Succession, Special Notaries and Inventory Proceeding (Amendment) Act, 2024.

(2) It shall come into force on such date, as the Government may, by Notification in the Official Gazette appoint.

2. *Amendment of section 319.*— In section 319 of the Goa Succession, Special Notaries and Inventory Proceeding Act, 2012 (Goa Act No. 23 of 2016) (hereinafter referred to as the “principal Act”), after clause (b), the following clause shall be inserted, namely:—

“(c) if the interested party/declarant does not comply with the provisions of sub-sections (2), (4), (6), (7), (9) and (10) of section 346.”.

3. *Substitution of section 346.*— For section 346 of the principal Act, the following section shall be substituted, namely:—

“346. *Declaration of heirship.*— (1) After the succession opens, the law does not require that mandatory inventory proceedings be instituted to partition the inheritance, heirship may be proved by a

deed of declaration of heirship drawn by the Special Notary.

(2) For the purpose of execution of a deed of declaration of heirship the interested party shall submit an application in writing before the Special Notary having jurisdiction over the place where the succession opens upon death of the concerned estate leaver/deceased person as per section 8, clearly stating therein the following details, namely:—

(i) the name/s and permanent residence of the deceased person/s;

(ii) the place of death of deceased person/s;

(iii) residence of the deceased person/s at the time of death;

(iv) the time of death of the deceased person/s (if such time of death is known to the interested party);

(v) the name, address and contact number of interested party;

(vi) the right in which the interested party claims heirship of the estate leaver/deceased person;

(vii) the names, addresses and contact numbers of all other legal heirs of the estate leaver/deceased person;

(viii) the details of the family or other relatives of the deceased person/s alongwith their residential address and contact numbers; and

(ix) reason for execution of deed of declaration of heirship.

(3) Three persons and at least one of the interested parties shall have to declare on oath before the Special Notary that the interested party or parties named by them are the only heir or heirs of the deceased person. If such deceased person was married, the name of the spouse shall also be disclosed and whether the spouse is surviving or has expired. The interested party shall also declare in the Act whether the value of the inheritance exceeds Rs. 10

lakhs or not and he shall disclose the names of the spouses of the heirs, if any.

(4) The declarants shall produce the following documents:—

(a) death certificate of the deceased person;

(b) will or gift deed mortis causa, when the succession is founded on such document;

(c) document/s to prove the relationship of the heir or heirs to the deceased person/s;

(d) the certified copies of photo identity proof of the interested party and all other legal heirs as specified in the application submitted under sub-section (2).

(5) The provision of production of documents as specified in sub-section (4) shall be scrupulously followed by the Special Notary and reference of all such documents produced alongwith the application shall be made by him to that effect in deed of declaration of heirship.

(6) The application under sub-section (2) shall be submitted in the manner as prescribed under rules 14 and 15 of the Order VI of the Code of Civil Procedure, 1908 (5 of 1908) for signing and verification of the pleadings and the date shall be mentioned on the application. All the documents as specified in sub-section (4) shall be annexed to the application.

(7) Where a party is unable to produce a birth certificate, death certificate or a marriage certificate issued by the authorities, the party may produce an order or decree of the court certifying such birth, death or marriage.

(8) In the event when a party to succession deed produces documents of his identity and the names on the documents produced are different, the parties may produce a certificate issued by the Mamlatdar for certifying the names appearing in different certificates are that of one and the same person.

(9) When all the interested parties are abroad, a constituted attorney with special powers may make the declaration required under sub-section (3).

(10) A person, who under the provisions of this chapter is not competent to be a witness and a person who is a successor of the presumed heir, shall not be competent to be a declarant.

(11) If the declarant/s or the interested party or parties or their attorneys, are found to have knowingly made a false declaration, with regard to the particulars required under sub-section (3), they shall be liable for penal action under sections 227 and 236 of the Bharatiya Nyaya Sanhita, 2023 (Central Act No. 45 of 2023).

(12) The fact that any person has been brought on record in Court proceedings other than inventory proceedings as legal representative of the deceased, shall not amount to a declaration of heirship.

(13) A deed of declaration of heirship shall be sufficient evidence for the purpose of,—

(i) mutation;

(ii) transfer of shares;

(iii) withdrawal of money from a bank or other financial institution where the deposit does not exceed Rs. 50,000/-:

Provided that where there is only one heir, there is no restriction on withdrawal of any amount from the deposit.

(14) The application submitted by the interested party under sub-section (2) shall be a part of the record of the Special Notary and it shall be preserved alongwith the other records.

(15) The fee or duty on a deed of declaration of heirship shall be as prescribed, on each inheritance opened, irrespective of the number of heirs.

(16) The Special Notary recording the deed of declaration of heirship shall, at the

expense of the interested party or parties, publish within 15 days, an extract of the declaration, disclosing the name and permanent residence of the deceased and the names of the interested parties and other identification particulars, in the Government Gazette. When the value of inheritance exceeds Rs. 10 lakhs in all, such extract shall also be published in a newspaper in circulation in the locality where the deed is drawn. The Special Notary shall require the interested party or parties to advance the expenses towards the publication of the notice.

(17) Any person claiming to be an heir of the deceased who has not been named in the declaration may file a suit for declaration of heirship and consequential reliefs. If such suit is filed, a notice thereof shall forthwith be given by the Court to the respective Special Notary or by the Plaintiff in the suit, enclosing a certified copy of the plaint.

(18) If the Special Notary has not received any notice from the Court or the Plaintiff, he shall, within 30 days of the publication of the extract, issue a certified copy of declaration of heirship, which shall contain an endorsement that no such communication of institution of any suit has been received by him.

(19) Failure to file suit under sub-section (17), shall not deprive the aggrieved party to challenge the deed of declaration within the period of limitation.”.

4. *Amendment of section 361.*— In section 361 of the principal Act, for the expression “the Indian Penal Code (45 of 1860)”, wherever it occurs, the expression “the Bharatiya Nyaya Sanhita, 2023 (Central Act No. 45 of 2023)” shall be substituted.

#### Statement of Objects and Reasons

The Bill seeks to amend sections 319 and 346 of the Goa Succession, Special Notaries and Inventory Proceeding Act, 2012 (Goa Act 23 of 2016) so as to confer adjudicatory powers to the special notary while recording deed of declaration of heirship for collecting additional information from the applicant/interested party and to preserve the documents and application for office record in order to comply with certain recommendations made by the Chairman of the Commission of Inquiry, Justice V. K. Jadhav (Retd.) in his Report dated 26-10-2023.

The Bill also seeks to make consequential amendment to section 361 of the said Act in view of enactment of the Bharatiya Nyaya Sanhita, 2023 (Central Act No. 45 of 2023).

This Bill seeks to achieve the above objects.

#### Financial Memorandum

No financial implications are involved in this Bill.

#### Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim-Goa

Dated: 25-07-2024

ALEIXO SEQUEIRA

Hon. Minister for  
Law and Judiciary

Assembly Hall,

Porvorim-Goa,

Dated: 25-07-2024

NAMRATA ULMAN

Secretary to the Legislative

Assembly of Goa.

## ANNEXURE

**Name of The Bill: The Goa Succession, Special Notaries and Inventory Proceeding (Amendment) Bill, 2024.**

Sr. No.	Existing Provision	Amendment proposed in the Bill	Justification for amendment
1	2	3	4
1.	<p><i>Section 319.—</i> When the Special Notary shall refuse to perform the act.— The Special Notary shall refuse to perform the act:—</p> <p>(a) If such act is forbidden by law;</p> <p>(b) If the Special Notary doubts the mental faculties of any party, unless one of the witnesses be a doctor and the Special Notary records that such doctor has certified that such party is in his full senses.</p>	<p><i>Amendment of section 319.—</i> In section 319 of the Goa Succession, Special Notaries and Inventory Proceeding Act, 2012 (Goa Act No. 23 of 2016) (hereinafter referred to as the “principal Act”), after clause (b), the following clause shall be inserted, namely:-</p> <p>“(c) if the interested party/ declarant does not comply with the provisions of sub-sections (2), (4), (6), (7), (9) and (10) of section 346.”.</p>	<p>to amend sections 319 and 346 of the Goa Succession, Special Notaries and Inventory Proceeding Act, 2012 (Goa Act 23 of 2016) so as to confer adjudicatory powers to the special notary while recording deed of declaration of heirship for collecting additional information from the applicant/interested party and to preserve the documents and application for office record in order to comply with certain recommendations made by the Chairman of the Commission of Inquiry, Justice V. K. Jadhav (Retd.) in his Report dated 26-10-2023.</p>
2.	<p><i>346. Declaration of heirship.—</i> (1) After the succession opens, and the law does not require that mandatory inventory proceedings be instituted to partition the inheritance, heirship may be proved by a deed of declaration of heirship drawn by the Special Notary.</p> <p>(2) Three persons and at least one of the interested parties shall have to declare on oath before the Special Notary that the interested party or parties named by them are the only heir or heirs of the deceased. If such deceased person was married, the name of the spouse shall also be disclosed</p>	<p><i>Substitution of section 346.—</i> For section 346 of the principal Act, the following section shall be substituted, namely:—</p> <p><i>“346. Declaration of heirship.—</i> (1) After the succession opens, the law does not require that mandatory inventory proceedings be instituted to partition the inheritance, heirship may be proved by a deed of declaration of heirship drawn by the Special Notary.</p> <p>(2) For the purpose of execution of a deed of declaration of heirship the interested party shall submit an application in writing before the Special Notary having jurisdiction over the place where the succession opens upon death of the concerned estate leaver/</p>	

1	2	3	4
		/deceased person as per section 8, clearly stating therein the following details, namely:—	
		(i) the name/s and permanent residence of the deceased person/s;	
		(ii) the place of death of deceased person/s;	
		(iii) residence of the deceased person/s at the time of death;	
		(iv) the time of death of the deceased person/s (if such time of death is known to the interested party);	
		(v) the name, address and contact number of interested party;	
		(vi) the right in which the interested party claims heirship of the estate leaver/deceased person;	
		(vii) the names, addresses and contact numbers of all other legal heirs of the estate leaver/deceased person;	
		(viii) the details of the family or other relatives of the deceased person's along with their residential address and contact numbers; and	
		(ix) reason for execution of deed of declaration of heirship.	
		(3) Three persons and at least one of the interested parties shall have to declare on oath before the Special Notary that the interested party or parties named by them are the only heir or heirs of the deceased person. If such deceased person was married, the name of the spouse shall also be disclosed and whether the spouse is surviving or has expired. The interested party shall also declare in the Act whether the value of the inheritance exceeds Rs. 10 lakhs or not and he shall disclose the names of the spouses of the heirs, if any.	
		(6) A person, who under the provisions of this chapter is not competent to be a witness and a person who is a successor of the presumed heir, shall not be competent to be a declarant.	



1	2	3	4
Government Gazette. When the value of inheritance exceeds Rs. 10 Lakhs in all, such extract shall also be published in a newspaper in circulation in the locality where the deed is drawn. The Special Notary shall require the interested party or parties to advance the expenses towards the publication of the notice.		certifying the names appearing in different certificates are that of one and the same person.	
(12) Any person claiming to be an heir of the deceased who has not been named in the declaration may file a suit for declaration of heirship and consequential reliefs. If such suit is filed, a notice thereof shall forthwith be given by the Court to the respective Special Notary or by the Plaintiff in the suit, enclosing a certified copy of the plaint.		(9) When all the interested parties are abroad, a constituted attorney with special powers may make the declaration required under sub-section (3).	
(13) If the Special Notary has not received any notice from the Court or the Plaintiff, he shall, within 30 days of the publication of the extract, issue a certified copy of declaration of heirship, which shall contain an endorsement that no such communication of institution of any suit has been received by him.		(10) A person, who under the provisions of this chapter is not competent to be a witness and a person who is a successor of the presumed heir, shall not be competent to be a declarant.	
(14) Failure to file suit under sub-section (12), shall not deprive the aggrieved party to challenge the deed of declaration within the period of limitation.		(11) If the declarant/s or the interested party or parties or their attorneys, are found to have knowingly made a false declaration, with regard to the particulars required under sub-section (3), they shall be liable for penal action under sections 227 and 236 of the Bharatiya Nyaya Sanhita, 2023 (Central Act No. 45 of 2023).	
		(12) The fact that any person has been brought on record in Court proceedings other than inventory proceedings as legal representative of the deceased, shall not amount to a declaration of heirship.	
		(13) A deed of declaration of heirship shall be sufficient evidence for the purpose of,—	
		(i) mutation;	
		(ii) transfer of shares;	
		(iii) withdrawal of money from a bank or other financial institution where the deposit does not exceed Rs. 50,000/-:	
		Provided that where there is only one heir, there is no restriction on withdrawal of any amount from the deposit.	
		(14) The application submitted by the interested party under sub-section (2) shall be a part of the record of the Special Notary and it shall be preserved alongwith the other records.	

1 2

3

4

(15) The fee or duty on a deed of declaration of heirship shall be as prescribed, on each inheritance opened, irrespective of the number of heirs.

(16) The Special Notary recording the deed of declaration of heirship shall, at the expense of the interested party or parties, publish within 15 days, an extract of the declaration, disclosing the name and permanent residence of the deceased and the names of the interested parties and other identification particulars, in the Government Gazette. When the value of inheritance exceeds Rs. 10 lakhs in all, such extract shall also be published in a newspaper in circulation in the locality where the deed is drawn. The Special Notary shall require the interested party or parties to advance the expenses towards the publication of the notice.

(17) Any person claiming to be an heir of the deceased who has not been named in the declaration may file a suit for declaration of heirship and consequential reliefs. If such suit is filed, a notice thereof shall forthwith be given by the Court to the respective Special Notary or by the Plaintiff in the suit, enclosing a certified copy of the plaint.

(18) If the Special Notary has not received any notice from the Court or the Plaintiff, he shall, within 30 days of the publication of the extract, issue a certified copy of declaration of heirship, which shall contain an endorsement that no such communication of institution of any suit has been received by him.

(19) Failure to file suit under sub-section (17), shall not deprive the aggrieved party to challenge the deed of declaration within the period of limitation.”.

OFFICIAL GAZETTE — GOVT. OF GOA  
(SUPPLEMENT)

SERIES I No. 18

1ST AUGUST, 2024

1	2	3	4
3.	<p><i>361. Penalty for incorrectly recording, endorsing, copying, and translating documents with intent to injure.— (1) Every Special Notary appointed under this Act and every person employed in his office for the purposes of this Act, who being charged with drawing, endorsing, copying, or translating a document, does so in a manner which he knows or believes to be incorrect, intending thereby to cause or knowing it to be likely that he may thereby cause injury as defined in the Indian Penal Code (45 of 1860), to any person, shall be punishable with imprisonment for a term which may extend to seven years and shall also be liable to fine.</i></p> <p><i>(2) Every Special Notary appointed under this Act and every person employed in his office for the purposes of this Act, who has access to the documents, books and registers maintained in his office, remove, mutilate, destroys or make any alteration thereto intending thereby to cause or knowing it to be likely that he may thereby cause injury as defined in the Indian Penal Code (45 of 1860), to any person shall be punishable with imprisonment for a term which may extend to seven years and shall also be liable to fine.</i></p>	<p><i>Amendment of section 361.— In section 361 of the principal Act, for the expression “the Indian Penal Code (45 of 1860)”, wherever it occurs, the expression “the Bharatiya Nyaya Sanhita, 2023 (Central Act No. 45 of 2023)” shall be substituted.</i></p>	<p><i>Amendment to section 361 of the said Act is in view of enactment of the Bharatiya Nyaya Sanhita, 2023 (Central Act No. 45 of 2023).</i></p>

LA/LEGN/2024/1351

The following bill which was introduced in the Legislative Assembly of the State of Goa on 30th July, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

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**The Goa Panchayat Raj (Amendment) Bill, 2024**

(Bill No. 24 of 2024)

A

BILL

*Further to amend the Goa Panchayat Raj Act, 1994 (Goa Act No. 14 of 1994)*

Be it enacted by the Legislative Assembly of the State of Goa in the Seventy-fifth Year of the Republic of India, as follows:

1. *Short title and commencement.*— (1) This Act may be called the Goa Panchayat Raj (Amendment) Act, 2024.

(2) It shall come into force at once.

2. *Amendment of section 18.*— In section 18 of the Goa Panchayat Raj Act, 1994 (Goa Act No. 14 of 1994) (hereinafter referred to as the “principal Act”), in sub-section (8), for the expression “Indian Evidence Act, 1872 (Central Act 1 of 1872)”, the expression “Bharatiya Sakshya Adhiniyam, 2023 (Central Act 47 of 2023)” shall be substituted.

3. *Amendment of section 219.*— In section 219 of the principal Act, for the expression “within the meaning of section 21 of the Indian Penal Code”, the expression “as defined in clause (28) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (Central Act 45 of 2023)” shall be substituted.

4. *Amendment of section 239-C.*— In section 239-C of the principal Act, in sub-section (3), for the expression “sections 193, 219 and 228 of the Indian Penal Code, 1860 (Central Act 45 of 1860)”, the expression “sections 229, 257 and 267 of the Bharatiya

Nyaya Sanhita, 2023 (Central Act 45 of 2023)”, shall be substituted.

**Statement of Objects and Reasons**

In view of enactment of three new Acts, namely:—

(i) the Bharatiya Nyaya Sanhita, 2023 (Central Act No. 45 of 2023);

(ii) the Bharatiya Nagarik Suraksha Sanhita, 2023 (Central Act No. 46 of 2023); and

(iii) the Bharatiya Sakshya Adhiniyam, 2023 (Central Act No. 47 of 2023), the Bill seeks to make consequent amendments to sections 18, 219 and 239-C of the Goa Panchayat Raj Act, 1994 (Goa Act No. 14 of 1994).

This Bill seeks to achieve the above object.

**Financial Memorandum**

No financial implications are involved in this Bill.

**Memorandum Regarding Delegated Legislation**

No delegated legislation is involved in this Bill.

Assembly Hall,  
Porvorim, Goa.  
19th July, 2024

(SHRI MAUVIN GODINHO)  
Minister for Panchayats.

Assembly Hall,  
Porvorim, Goa.  
19th July, 2024

(NAMRATA ULMAN)  
Secretary, Legislature.

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LA/LEGN/2024/1352

The following bill which was introduced in the Legislative Assembly of the State of Goa on 30th July, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Indian Stamp (Goa Amendment)  
Bill, 2024

(Bill No. 27 of 2024)

A

BILL

*further to amend the Indian Stamp Act, 1899  
(2 of 1899), as in force in the State of Goa.*

BE it enacted by the Legislative Assembly  
of Goa in the Seventy-Fifth Year of the  
Republic of India as follows:—

1. *Short title and commencement.*— (1) This  
Act may be called the Indian Stamp (Goa  
Amendment) Act, 2024.

(2) It shall be deemed to have come into  
force on 29th day of February, 2024.

2. *Amendment of section 3A.*— In section  
3A of the Indian Stamp Act, 1899 (2 of 1899),  
as in force in the State of Goa, in sub-section  
(1), in the first proviso, for the words “fifteen  
times”, the words “six times” shall be  
substituted.

3. *Repeal and saving.*— (1) The Indian  
Stamp (Goa Amendment) Ordinance, 2024  
(Ordinance No. 1 of 2024) is hereby repealed.

(2) Notwithstanding such repeal, anything  
done or any action taken under the Indian  
Stamp Act, 1899 (2 of 1899) as amended by  
the said Ordinance, shall be deemed to have  
been done or taken under the said Act, 1899,  
as amended by this Act.

Statement of Objects and Reasons

The Bill seeks to amend section 3A of the  
Indian Stamp Act, 1899 (2 of 1899), as in force  
in the State of Goa, for rationalization of Stamp  
duty on Mining Lease.

The Bill also seeks to repeal the Indian  
Stamp (Goa Amendment) Ordinance, 2024  
(Ordinance No. 1 of 2024) which was  
promulgated by the Governor of Goa on  
29-02-2024.

Financial Memorandum

Earlier regime was based on fixed revenue  
from royalty which has since changed after  
auction regime. Though there may be a  
notional loss of revenue it will be  
compensated by flow of additional sizeable  
revenue through Premium Payable by the  
successful bidder upon commencement of  
mining operations.

Memorandum Regarding Delegated  
Legislation

No delegated legislation is involved in this  
Bill.

Porvorim-Goa. (SHRI ATANASIO MONSERRATE)  
26th July, 2024 Minister for Revenue.

Assembly Hall, (NAMRATA ULMAN)  
Porvorim-Goa. Secretary to the Legislative  
26th July, 2024 Assembly of Goa.

Governor's Recommendation under article  
207 of the Constitution of India

In pursuance of article 207 of the  
Constitution of India, I, Shri P. S. Sreedharan  
Pillai, Governor of Goa, hereby recommend  
the introduction and consideration of the  
Indian Stamp (Goa Amendment) Bill, 2024,  
by the Legislative Assembly Goa.

Place: Raj Bhavan P. S. SREEDHARAN PILLAI  
Dona Paul, Goa. Governor of Goa.  
26th July, 2024.

LA/LEGN/2024/1353

The following bill which was introduced  
in the Legislative Assembly of the State of  
Goa on 30th July, 2024 is hereby published  
for general information in pursuance of  
Rule-138 of the Rules of Procedure and  
Conduct of Business of the Goa Legislative  
Assembly.

The Goa Escheats, Forfeiture and Bona Vacantia Bill, 2024  
(Bill No. 30 of 2024)

A

BILL

*to provide for taking over of charge, management, administration, supervision, custody and disposal of property vested in the State of Goa qua ultima heres under article 296 of the Constitution of India by escheat or lapse, or as bona vacantia and for matters connected therewith or incidental thereto.*

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

CHAPTER-I

Preliminary

1. *Short title, extent, commencement and application.*— (1) This Act may be called the Goa Escheats, Forfeitures and Bona Vacantia Act, 2024.

(2) It shall extend to the whole of the State of Goa.

(3) It shall come into force on such date, as the Government may, by notification in the Official Gazette, appoint.

(4) It applies to all properties, which according to the Constitution of India have vested or having become vested or shall vest in the Government by escheat or lapse, or as bona vacantia, or which is forfeited or having become forfeited or shall forfeit in the Government under the provisions of this Act.

2. *Definitions.*— In this Act, unless the context otherwise requires,—

(a) “Appellate Authority” means the Government or such authority that the Government may by general or special order delegate such function to;

(b) “Bona vacantia” includes any property, situated in the State of Goa, of

which there is no rightful owner, but does not include an escheat or any movable property found in a public place;

(c) “Claimant” means a person who had a legal claim on the previous owner, or just or natural right or claim to succeed to the previous owner’s property or to any part thereof and claiming any interest in escheated property;

(d) “Competent Authority” means any person or authority authorised by the Government not below the rank of Junior Scale Officer-Class A, by notification in the Official Gazette, to perform such functions of the competent authority or functions incidental thereto under this Act;

(e) “Court” means any civil court of competent jurisdiction;

(f) “Escheat” means the automatic transfer to the Government of property of a person who dies intestate and without any legal heirs according to his personal law;

(g) “Escheated property” means any movable or immovable property such as land, building or other real or personal property or any interest, legal or equitable in it, which has vested or having become vested or shall vest in the Government by escheat or lapse, or as bona vacantia under the provisions of this Act;

(h) “Government” means the Government of Goa;

(i) “Notification” means a notification published in the Official Gazette; and the word “notified” shall be construed accordingly;

(j) “prescribed” means prescribed by rules made under this Act;

(k) “property” means and includes movable or immovable property, as the case it may be.

CHAPTER-II

Escheats

3. *Escheats.*— (1) Notwithstanding anything contained in any other law for the time being in force, where any person dies intestate and without leaving legal heirs according to his personal law, the property of such person shall automatically stand transferred to the Government, and the Government may cause possession or management or administration of such property to be taken over by escheat or lapse, or as *bona vacantia* for want of rightful owner, and on such finding of fact by the Competent Authority, the Government shall become the owner of the property without any further act or document.

4. *Preliminary enquiry.*— Whenever the Competent Authority finds out or receives information from any source that any person has died interstate and without any legal heirs and the property of such deceased person is lying within his jurisdiction, he shall cause an inquiry to be made to ascertain whether such deceased person has died intestate and whether he has left any legal heirs.

5. *Publication.*— If as a result of the inquiry under section 4, the Competent Authority is satisfied that the deceased person has died intestate and without legal heirs and that *prima facie* it is a case of escheat, he shall publish in the Official Gazette and in two local newspapers having wide circulation in the State and two local newspapers in regional language, a notice calling upon all persons who may have any claim to the property of such deceased person to appear before him and prefer claim within a period of three months from the date of publication of such notice.

6. *Investigation and Decision.*— (1) If any claim is preferred within the period specified under section 5, the Competent Authority shall investigate the claim by taking on record all evidence produced by the claimant and he shall decide the case within a period of four months from the date of receipt of the

claim, after such inquiry as he deems fit to make, and issue notice of the decision to the parties concerned.

(2) The decision of the Competent Authority under sub-section (1) shall be subject to the provisions of sections 7.

(3) Inquiry to be conducted by the Competent Authority under sub-section (1) shall be of summary nature and for the purpose of such inquiry the Competent Authority may summon and examine on oath any person and may compel production of any document or thing.

(4) It shall be the duty of the Competent Authority to obtain full information from the public records and by personal inquiries in respect of the property, being in all cases careful not to infringe any private rights or to occasion unnecessary trouble or vexation to individuals.

(5) Any income accruing from any such property shall be kept in Government treasury till the final disposal of all claims in respect thereof.

7. *Appeal.*— (1) Any person aggrieved by the decision of the Competent Authority under section 6 may prefer an appeal to the Appellate Authority within a period of three months from the date of receipt of the notice of the decision under sub-section (1) of section 6 and the decision of the Appellate Authority on such appeal shall be final.

(2) An appeal shall be decided by the Appellate Authority within a period of three months of such appeal being made.

(3) The Appellate Authority shall have the power to grant interim relief on such terms and conditions as may be necessary in circumstances of each case.

(4) No order under sub-section (1) shall be passed without giving all the persons interested an opportunity of being heard.

8. *Finality of Order.*— Save as otherwise expressly provided in this Act, any order made by Competent Authority or Appellate Authority under this Act shall not be called

in question in any original suit, application or execution proceeding and no injunction shall be granted by any court or other authority in respect of any action taken or to be taken in pursuance of any power conferred by or under this Act.

9. *Disposal of escheats.*— The escheats shall be disposed of in such manner as prescribed:

Provided that any immovable property which is escheated to the Government shall not be ordinarily sold until it has been in possession of the Government for five years or more.

10. *Taking possession by Competent Authority.*— (1) Notwithstanding anything contained in sections 5 to 9 (both inclusive), the Competent Authority may, if satisfied after the inquiry under section 4 that any person has died interstate and without any legal heirs and the property of such deceased person is lying within his jurisdiction, he shall take possession of such property, provided that the property is not in the possession of any person or the person in possession does not offer any opposition.

(2) If there is opposition in taking possession of any property by the Competent Authority under sub-section (1), the person in possession of the property may be left in possession thereof until the claim is finally settled under this Act:

(3) The property taken possession of under sub-section (1) shall be managed by the Government in such manner as prescribed.

### CHAPTER III Abandoned Property

11. *Abandoned property.*— Any property lying in the State of Goa abandoned by its rightful owner shall belong to the Government.

12. *Preliminary enquiry.*— Whenever the Competent Authority finds or receives information from any source that any property lying within his jurisdiction has been abandoned by its rightful owner, he shall

cause an inquiry to be made to ascertain whether there is any legal claimant to such property.

13. *Publication.*— (1) If, as a result of the inquiry under section 12, the Competent Authority is satisfied that there is a *prima facie* case of abandonment of the property by the rightful owner thereof, he shall publish in the Gazette and in two local newspapers having wide circulation in the State and two local newspapers in regional language, a notice calling upon all persons who may have any claim to such property to appear before him and to prefer claim within a period of three months from the date of publication of such notice.

(2) The provisions of sections 6, 7, 8, 9 and 10 shall mutatis and mutandis apply in case of abandoned property.

### CHAPTER-IV

#### Unclaimed Property

14. *Unclaimed properties found in public places.*— Any article found in a public place, the owner of which is not known, shall be taken charge of by any police officer who shall send them for disposal to the Competent Authority.

15. *Publication in the Gazette.*— (1) The Competent Authority shall publish a notice in the Gazette inviting claimants to prefer claims to the article sent to him by the police under section 14 within a period of three months from the date of publication of such notice.

(2) Nothing contained in sub-section (1) shall prevent the Competent Authority from disposing of any perishable articles, which come into his possession, at any time, either before or after the publication of the notice under sub-section (1).

(3) The article referred to in sub-section (2) shall be sold in public auction in such manner as prescribed, and the proceeds of the sale shall be handed over to the rightful claimants after deducting the expenses of the sale or credited to the Government treasury,

if no claim is preferred within the period specified in sub-section (1).

16. *Forfeiture of articles.*— If no claim is preferred within the period specified in sub-section (1) of section 15, the Competent Authority shall pass an order forfeiting the articles, other than those dealt with under the sub-section (2) of the said section, to the Government, and the articles shall thereupon be sold in public auction in such manner as prescribed, and the sale proceeds credited to the Government treasury.

17. *Uncontested claim.*— If a claim is preferred within the time allowed and it is not contested, the article shall be handed over to the Government.

18. *Contested claim.*— (1) In the case of a contested claim, the Competent Authority shall investigate the claim by taking on record all evidence produced by the claimant and he shall decide the case within a period of four months from the date of receipt of the claim, after such inquiry as he deems fit to make, and issue notice of the decision to the parties concerned.

(2) Inquiry to be conducted by the Competent Authority under sub-section (1) shall be of summary nature and for the purpose of such inquiry the Competent Authority may summon and examine on oath any person and may compel production of any document or thing. The decision of the Competent Authority under sub-section (1) shall be final:

Provided that nothing contained in this section shall prevent the Competent Authority from disposing of any perishable articles which come into his possession by public auction in the manner prescribed, at any time before the decision on the claim, and if the claimant is successful in proving his claim, the sale proceeds shall be handed over to the claimant.

## CHAPTER-V

### Miscellaneous

19. *Register of properties.*— The Competent Authority shall cause to be kept and

maintained a register in which shall be entered all the particulars of such item of every property to which this Act applies and also, in the case of any such property having been sold under this Act, the amount of sale proceeds thereof.

20. *Power of Government to make rules.*— (1) The Government may, by notification in the Gazette, make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for,—

(a) the superintendence and disposal of escheats and abandoned property;

(b) the manner in which property shall be managed by the Government;

(c) the procedure to be observed in public auctions under this Act;

(d) any other matter which has to be, or may be, prescribed.

(3) Every rule made under this Act shall be laid as soon as may be after it is made before the Legislative Assembly while it is in session.

21. *Protection of action taken under this Act.*— (1) No suit, prosecution or other legal proceedings shall lie against any officer/employee of the Government for anything which is in good faith done or intended to be done under this Act or any rules made thereunder.

(2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused or any injury suffered or likely to be suffered by virtue of any provision contained in this Act or any rules made thereunder or by anything in good faith done or intended to be done in pursuance of this Act or any rules made thereunder.

22. *Act to have overriding effect.*— The provisions of this Act shall have effect notwithstanding anything inconsistent

therewith contained in any other law for the time being in force or in any instrument or in any decree or order of any court or other authority having effect by virtue of any law other than this Act.

**23. Power to remove difficulties.**— If any difficulty arises in giving effect to any of the provisions of this Act, the Government may, by order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiration of a period of two years from the date of commencement of this Act.

(2) Every order made under this section shall, as soon as may be after it is made, be laid before the Legislative Assembly of Goa.

#### Statement of Objects and Reasons

The Bill seeks to provide for taking over of charge, management, administration, supervision, custody and disposal of property vested in the State of Goa qua ultima heres under Article 296 of the Constitution of India by escheat or lapse, or as bona vacantia and unclaimed property.

This Bill seeks to achieve the above object.

#### Financial Memorandum

No financial implications are involved in this Bill.

#### Memorandum Regarding Delegated Legislation

Section 2 (d) of the Bill seeks to empower the Government to appoint the Competent Authority by Notification in the Official Gazette.

Section 4 of the Bill seeks to empower the Competent Authority to cause an inquiry to be made to ascertain whether such deceased person has died interstate and whether he has left any legal heirs.

Section 6 of the Bill empowers the Competent Authority to investigate the claim

by taking on record all evidence produced by the claimant within a period of four months from the date of receipt of the claim.

Section 7 of the Bill lays provision to prefer for an appeal within a period of three months from the date of receipt of the notice of the decision under sub-section (1) of section 6 if any person aggrieved by the decision of the Competent Authority.

Section 9 lays provision for disposal of escheats in such manner as prescribed with proviso that any immovable property which is escheated to the Government shall not be ordinarily sold until it has been in possession of the Government for five years or more.

Section 10 of the Bill empowers notwithstanding anything contained in sections 5 to 9 (both inclusive), Competent Authority if satisfied after the inquiry under section 4 that any person has died interstate and without any legal heirs and the property of such deceased person is lying within his jurisdiction, he shall take possession of such property, provided that the property is not in the possession of any person or the person in possession does not offer any opposition. And if there is opposition in taking possession then a person in possession of the property may be left in possession thereof until the claim is finally settled under this Act.

Section 11 of the Bill states if any property lying in the State abandoned by its rightful owner shall belong to Government.

Section 14 of the Bill states if any article found in a public place the owner of which is not known, the police officer shall take charge of same and then to send them to Competent Authority for its disposal.

Section 20 of the Bill seeks to empower the Government to make rules for the purpose of carrying into effect the provisions of this Act.

Section 22 of the Bill states the provision of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument or in any decree or order

of any court or other authority having effect by virtue of any law other than this Act

Section 23 of the Bill empower the Government to issue an Order for the purpose of removing any difficulty which may arise in giving effect to the provisions of the Act.

These delegations are of normal character.

Porvorim, Goa (ATANASIO MONSERRATE)  
29th July, 2024 Minister for Revenue.

Assembly Hall,  
Porvorim, Goa  
29th July, 2024

(NAMRATA ULMAN)  
Secretary to the Legislative  
Assembly.

LA/LEGN/2024/1354

The following bill which was introduced in the Legislative Assembly of the State of Goa on 30th July, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

# The Goa Industrial Development (Amendment) Bill, 2024

(Bill No. 31 of 2024)

A

BILL

further to amend the Goa Industrial Development Act, 1965 (Act No. 22 of 1965).

BE it enacted by the Legislative Assembly  
of Goa in the Seventy-fifth Year of the Republic  
of India as follows:—

*1. Short title and commencement.*—(1) This Act may be called the Goa Industrial Development (Amendment) Act, 2024.

(2) It shall come into force at once.

**2. Amendment of section 2.**— In section 2 of the Goa Industrial Development Act, 1965 (Act No. 22 of 1965) (hereinafter referred to as the “principal Act”),—

- (i) in clause (a), for the word "road", the expression "means of access" shall be substituted;

- (ii) after clause (a), the following clause shall be inserted, namely:—

"(aa) Board of Directors" or "Board" means the collective body of the directors of the Corporation; ;

(iii) clause (c) shall be omitted;

(iv) for clause (e), the following clause shall be substituted, namely:—

"(e) "development" with its grammatical variations and cognate expressions, means the carrying out of building, engineering, quarrying, mining or other operations, in, on, over or under land or water, or the making of any material change, to any building, or land, or in the use of any building or land, and includes demolition of any existing building, structure or erection or part of such building, structure or erection and re-development, sub-division of any land and "to develop" shall be construed accordingly."

(v) for clause (f), the following clause shall be substituted, namely:—

"(f) "Enterprise" means an industrial undertaking, commercial undertaking, or utility for which land may be provided by the Corporation:";

(vi) in clause (g), for the word "industries", the word "enterprises" shall be substituted:

(vii) for clause (h), the following clause shall be substituted. namely:—

"(h) "Industrial Estate" means any industrial area notified by the State Government where the Corporation provides amenities, plots or builds factory sheds or buildings and makes them available for any enterprise.":

(viii) clause (i) shall be omitted;

(ix) for clause (h), the following clause shall be inserted, namely:—

“(ha) “Land” includes benefits to arise out of land, and things attached to the earth or permanently fastened to anything attached to the earth;”;

(x) clause (l) shall be omitted.

3. *Amendment of section 4.*— In section 4 of the principal Act, in sub-section (1),—

(i) in clause (f), for the words “Small Scale Industries Association”, the words “Goa State Industries Association” shall be substituted;

(ii) in clauses (g), and (h), for the word “Government”, wherever it occurs, the words “State Government” shall be substituted;

(iii) in clause (hh),—

(a) for the word “three”, the word “two” shall be substituted;

(b) after the word “pharma”, the words “or any other industrial sector” shall be inserted;

(c) for the word “Government”, the words “State Government” shall be substituted;

(iv) after clause (i), the following clause shall be inserted, namely:—

“(j) Chairperson, Confederation of Indian Industry - Goa State Council;”

(v) the following proviso shall be inserted, namely:—

“Provided that the Corporation shall have at least one woman director.”.

4. *Substitution of section 7.*— For section 7 of the principal Act, the following section shall be substituted, namely:—

“7. *Meetings of the Corporation.*— (1) The Board of Directors shall meet at such times and places, and shall, subject to the other provisions of this section, observe such rules of procedure in regard to the transaction of its business as may be prescribed.

(2) There shall be atleast four meetings of the Board of Directors in every financial year and that not more than one hundred and twenty days shall intervene between two consecutive meetings of the Board of Directors.

(3) A meeting of the Board of Directors shall be called by giving not less than seven days' notice in writing to every director at his address registered with the Corporation or by electronic means:

Provided that a meeting of the Board of Directors may be called at shorter notice to transact urgent business subject to the condition that the Chairman of the Corporation, shall be present at the meeting:

Provided further that in case of absence of the Chairman from such a meeting of the Board, decisions taken at such a meeting shall be circulated to all the directors and shall be final only on ratification thereof by the Chairman.

(4) In the absence of the Chairman, the directors present from amongst the Board of Directors shall choose the presiding officer to preside over the meeting of the Board of Directors.

(5) The quorum for a meeting of the Board of Directors shall be as may be decided by the Corporation from time to time but shall not be less than four directors.

(6) All questions which come up before any meeting shall be decided by a majority vote of the members present and voting, and in the event of an equality of votes, the person presiding, shall have a second or casting vote.”.

5. *Insertion of new section 7A.*— After section 7 of the principal Act, the following section shall be inserted, namely:—

“7A. *Conflict of Interest.*— (1) A director of the Corporation, who is, or whose relatives are, directly or indirectly,

concerned or interested in any contract, or proposal entered into or proposed to be entered into by or on behalf of the Corporation, shall at the earliest possible opportunity, disclose the nature and extent of his interest (whether pecuniary or otherwise) to the Board of Directors, in writing.

*Explanation:*

(i) Without prejudice to the generality of the foregoing clause, the phrase "concerned or interested" includes a director or his relatives) having shareholding or other ownership interest, having given or received a loan to, or being a promoter, director, manager, chief executive officer of any company, body corporate, partnership firm, limited liability partnership, association of persons, body of individuals or any artificial juridical person having any contract or proposal entered into or proposed to be entered into with the Corporation.

(ii) "relative" means the parents, spouse, children, sibling of a director, spouse of the director's sibling and children of the director's sibling.

(2) Upon disclosure by a director of any interest in accordance with sub-section (1) above, the interested director shall recuse himself from any discussions and voting relating to such matters, unless otherwise decided by the other directors.

(3) A contract entered into by the Corporation where a disclosure under sub-section (1) above ought to have been made, but was not made, shall be voidable at the option of the Corporation.".

6. *Amendment of section 8.*— In section 8 of the principal Act,—

(i) in sub-section (1),—

(a) in clause (c), the expression "or from all meetings of the Corporation for three consecutive months" shall be omitted;

(b) for clause (d), the following clause shall be substituted, namely:—

"is convicted of an offence involving moral turpitude,",

(c) after clause (d), the following expression shall be inserted, namely:—

"he shall cease to be a director of the Corporation.";

(ii) in sub-section (2), after clause (d), the following clause shall be inserted, namely:—

"(e) has failed to disclose any conflict of interest in accordance with section 7A.". .

7. *Amendment of section 10.*— In section 10 of the principal Act, sub-section (2) shall be omitted.

8. *Amendment of section 13.*— In section 13 of the principal Act, in clause (ii), in sub-clause (d), for the word "Government" the words "State Government" shall be substituted.

9. *Amendment of section 14.*— In section 14 of the principal Act,—

(i) in clause (c), the words "and common facilities" shall be omitted;

(ii) in clause (d), for the words "industrial undertakings", the word "enterprise" shall be substituted.

10. *Insertion of new sections 14A to 14D.*— After section 14 of the principal Act, the following sections shall be inserted, namely:—

"14A. *Power to lay pipeline infrastructure.*— (1) When any industrial area is taken up for development under sub-clause (b) of clause (ii) of section 13, the Corporation, or any person empowered in this behalf by the State Government by notification in the Official Gazette (hereinafter in this section referred to as "the authorised person"), may for the purposes of: (i) carrying gas, water or electricity from a source of supply to the

said industrial area; or (ii) constructing any sewers or drains necessary for carrying the waste liquids of an industrial process through, any intervening industrial area, lay down, place, inspect, maintain, alter, remove or repair any pipeline infrastructure in, on, under, over, along or across any land in such industrial areas.

(2) While exercising the power conferred by sub-section (1), the Corporation or the authorised person shall cause as little damage as possible to property of the industrial area. Compensation to all persons who have sustained any damage as a consequence of the exercise of such power as aforesaid shall be paid, in proportion to the damage so caused, by the Corporation or, in the case of the authorised person, by the State Government.

(3) Nothing herein shall authorise or empower the Corporation or the person authorised to lay down or place any pipe line infrastructure, or any other works into, through or against any building or in any land not dedicated to public use without the consent of the person to whom the land has been allotted or occupiers thereof, except that the Corporation or such authorised person may at any time enter upon and lay or place any new pipe line infrastructure in the place of an existing pipe line infrastructure in, on, under, over, along or across any land wherein any such pipe line infrastructure, has been already lawfully laid down or placed in pursuance of this Act, and may repair or alter any pipe so laid down:

Provided that, nothing in the aforesaid provision shall be construed to mean that the Corporation or other person is forbidden from having the said land acquired at any time by the State Government in the normal course.

*Explanation:* For the purposes of this section, "pipeline infrastructure includes a pipe, pipe line, conduit, supply or services lines, posts or other appliances or apparatus.

**14B. Powers of entry and inspection.—**

(1) Any officer of the Corporation, and/or any person authorised by the Corporation in this behalf, may enter upon or into any premise, with or without assistants or workmen for the purpose of,—

(a) making any inspection, survey, measurement, enquiry or taking levels of such premise;

(b) examining construction and ascertaining the course of sewers and drains;

(c) digging or boring into the sub-soil;

(d) setting out boundaries and intended lines of work;

(e) marking such levels, boundaries and lines by placing marks and cutting trenches;

(f) doing any other thing necessary for the efficient implementation of this Act:

Provided that,—

(i) no such entry shall be made except between the hours of sunrise and sunset and without giving reasonable notice to the occupier of the premises;

(ii) notwithstanding the proviso at (i) above, any officer of the Corporation authorized in this behalf may carry out surprise inspection at any premise without providing any advanced notice to the occupier of the said premise; and

(iii) sufficient opportunity shall in every instance be given to enable women (if any) to withdraw from such premise.

**14C. Power to levy service charge.—**

Notwithstanding anything contained in any contract or in any law for the time being in force, the Corporation may levy on the owner or occupier of the enterprise development cost, fees or service charges to cover its expenses on construction and maintenance of roads, drainage, water-

supply and such other services and amenities as may be provided by it including provision of street lighting, at such rates as may be specified by the Corporation from time to time and such cost, fees or charges may be levied on the plot holders or other persons receiving benefit of the services or amenities.

**14D. Environmental Sustainability Measures.**— (1) The Corporation may encourage and promote the development and use of environmentally sustainable practices, materials, technologies, including resource efficiency, energy efficiency, renewable energy, emission reduction, waste management and water conservation in industrial areas and industrial estates.

(2) For the purpose of sub-section (1) above, the Corporation may do all things that are necessary or convenient to enable it to achieve the objective thereunder, including identifying and introducing guidelines, measures, indicators, monitoring mechanisms, review processes and issuing orders or directions to persons.”.

**11. Amendment of section 15.**— In section 15 of the principal Act, for the words “Officer authorised by the Corporation”, the words “Officer authorised by the Board of Directors” shall be substituted.

**12. Substitution of section 27.**— For section 27 of the principal Act, the following section shall be substituted, namely:—

**“27. Acquisition and Disposal of Land.**— Whenever any land is required by the Corporation for any purpose in furtherance of the objects of this Act, the Corporation may acquire such land by agreement, or the State Government may, upon an application of the Corporation in that behalf, order proceedings to be taken under the relevant land acquisition law for acquiring the same on behalf of the Corporation as if such lands were needed for a public

purpose within the meaning of the relevant land acquisition laws.”

**13. Amendment of Section 28.**— In section 28 of the principal Act,—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Subject to any directions given by the State Government under this Act, the Corporation may dispose of any land acquired by the State Government and transferred to it, with or without undertaking or carrying out any development thereon, to such persons in such manner and subject to such terms and conditions, as it considers expedient for securing the purposes of this Act.”;

(ii) sub-section (2) shall be omitted.

**14. Amendment of section 29.**— In section 29 of the principal Act, for sub-section (1), the following sub-section (1) shall be substituted, namely:—

“(1) For the furtherance of the objects of this Act, the State Government may, by notification in the Official Gazette, upon such conditions as may be agreed upon between the State Government and the Corporation, place at the disposal of the Corporation any lands vested in the State Government.”.

**15. Omission of sections 31, 32, 33, 34, 35 and 36.**— In the principal Act, sections 31, 32, 33, 34, 35 and 36 shall be omitted.

**16. Amendment of section 37A.**— In section 37A of the principal Act, in sub-section (1),—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) declare an area to be an industrial area;”;

(ii) in clause (c), the proviso shall be omitted.

**17. Substitution of section 37B.**— For section 37B of the principal Act, the following section shall be substituted, namely:—

*“37B. Development of areas.— (1) Notwithstanding anything to the contrary contained in any other law for the time being in force, the State Government may, with respect to any area notified under sub-section (1) of Section 37A by notification in the Official Gazette, appoint a Industrial Planning and Development Committee consisting of,—*

*(i) the Managing Director of the Corporation— Chairperson.*

*(ii) Under Secretary (Revenue) of the Government of Goa— Member;*

*(iii) One member nominated by the Corporation from amongst the Directors of the Corporation having knowledge in the field of engineering, architecture, industry, etc.— Member*

*(iv) An officer not below the rank of Deputy Town Planner to be nominated by the Government— Member Secretary*

*(v) General Manager (Engineering) of the Goa Industrial Development Corporation— Member,*

*to decide and dispose of all applications for land development, permissions, No Objection Certificate, construction and building under all local or special laws including Goa Town and Country Planning Act, 1974 (Goa Act No 21 of 1975) and the Goa (Regulation of Land Development and Building Construction) Act, 2008 (Goa Act No. 6 of 2008), and rules and regulations framed thereunder, as amended from time to time (hereinafter in this section, collectively referred to as the “said law”)*

*(2) The Industrial Planning and Development Committee shall discharge all functions of the Chief Town Planner, Town and Country Planning Department in a non-planning area, and functions of the Planning and Development Authority in a planning area, under the said laws in force.*

*(3) Without prejudice to the generality of sub-section (2) of section 37B, the Industrial Planning and Development Committee may,—*

*(a) provide approvals and clearances based on proposals submitted in relation to industrial areas and industrial estates in accordance with the Goa (Regulation of Land Development and Building Construction) Act, 2008 (Goa Act No. 6 of 2008), as amended from time to time;*

*(b) advise on sub-division of plots in an industrial area and industrial estate;*

*(c) advise on amalgamation of plots in an industrial area and industrial estate;*

*(d) advise the Corporation in relation to notices issued in respect to inspection, demolition, eviction, removal of obstruction or other action in an industrial area or industrial estate; and*

*(e) perform any other function which is supplemental, incidental or consequential to any of the functions aforesaid or which may be prescribed for the proper implementation of this Act.*

*(4) The Industrial Planning and Development Committee shall have regard to the provisions of all local laws including any regional plan, outline development plan, comprehensive development plan or other plans prepared under the said laws.*

*(5) All decisions of the Industrial Planning and Development Committee shall be approved by at least three members of the Industrial Planning and Development Committee, compulsorily including the Managing Director. The Corporation may make regulations governing the procedure for conduct of meetings of the Industrial Planning and Development Committee.*

*(6) No compensation shall be claimable by any person for any damage or loss which he may sustain in consequence of any order of the Industrial Planning and Development Committee made under this section.*

(7) Notwithstanding anything to the contrary contained in any other law for the time being in force, the Corporation may make regulations to govern the grant of development permissions in an industrial area and/or industrial estate.

(8) Any person aggrieved by the decision or order made by the Industrial Planning and Development Committee in discharging the functions of the Planning and Development Authority in accordance with sub-section (2) above, may prefer an appeal to the Goa Town and Country Planning Board. The provisions of section 45 of the said Act, and the rules framed thereunder, shall, mutatis mutandis, apply to such appeal."

18. *Substitution of section 38.*— For section 38 of the principal Act the following section shall be substituted, namely:—

"38. *Recovery of sums due to the Corporation as arrears of land revenue.*— All sums payable by any person to the Corporation or recoverable by it by or under this Act or any rule or regulation made thereunder or any agreement made pursuant thereto and all charges or expenses incurred in connection therewith shall, without prejudice to any other mode of recovery, be recoverable as arrears of land revenue on the application of the Corporation."

19. *Insertion of new sections 38A to 38E.*— After section 38 of the principal Act, the following sections shall be inserted, namely:—

"38-A. *Unauthorised construction or alteration.*— (1) Where any person, whether at his own instance or at the instance of any other person, undertakes or carries out construction of or alterations to any building in an industrial area or industrial estate contrary to the terms under which he holds such building or land under this Act or any rules or regulations made thereunder, including the terms of any license, approvals or

permissions granted to such person, the Corporation may make a conditional order requiring such person to take any of the following steps as may be specified in the order, namely—

(a) immediately prevent or stop such construction or alteration, if such construction or alteration is ongoing; and/or

(b) remove such construction or alteration within the period specified in such order, which period shall not be less than one month from the date of service of such order.

(2) The person against whom an order under sub-section (1) above is made, may, within the time specified in the order, appear and show cause against such order.

(3) Where such person, within the time specified in the order:

(a) does not show cause against the order; or

(b) appears and shows cause against the order, but the Corporation is satisfied that the order, either as originally made or subject to such modification as it considers necessary, is reasonable and proper, then the order shall be made absolute.

(4) Where such person, within the time specified in the order, appears and shows cause against the order, and the Corporation is satisfied with the cause so shown, then no further action shall be taken by the Corporation in the matter.

(5) Where an order is made absolute under sub-section (3) above, and the person against whom such order is made, fails to comply with the order within the time specified thereunder, an authorized officer of the Corporation may, with or without assistants or workmen, enter upon the premises of such person and demolish or caused to be demolished such unauthorised construction or alteration, and the expenses of such demolition shall

be recoverable by the Corporation from such person.

(6) Wherever required by the Corporation, the Corporation may require any police officer to remove such person and all his assistants and workmen from the premises within the time as may be specified in the requisition and such police officer shall comply with the requisition accordingly.

(7) After a requisition under sub-section (6) has been complied with, the Corporation may depute, by a written order, a police officer or an officer, or employee of the Corporation to watch the place in order to ensure that the erection of the building is not continued.

38-B. *Resumption*.— (1) Where any person has breached the terms on which land has been allotted to him, the Corporation may, in addition to any other action it may take under this Act, give a notice to such person to show cause as to why no action should be taken by the Corporation for terminating such allotment and resuming any allotted land or part thereof by the Corporation.

(2) If such person fails to show cause as to why no action should be taken by the Corporation, the Corporation may pass an order terminating the allotment of such land and directing the allottee to surrender and hand over vacant possession of the said land to the Corporation within the period stipulated in the notice, which shall not be less than one month from the date of such order.

(3) Upon the expiry of period stipulated in sub-section (2) above, the said land, along with all moveable and immoveable properties, shall be deemed to vest with the Corporation and the Corporation may dispose of such properties in such manner as deems fit, and such person shall have no recourse against the Corporation in this regard. The cost of any disposal shall be recoverable from such person by the

Corporation as arrears of land revenue under Land Revenue Code, 1968 (Act No. 9 of 1969).

38-C. *Fines*.— Where any person contravenes any of the provisions of this Act or the rules or regulations made thereunder, or fails to comply with an order of the Corporation made under this Act or the rules or regulations made thereunder, or fails to comply or contravenes the terms of allotment of any land, such person shall be liable to pay the Corporation such fines as may be prescribed. The imposition of such fines shall be in addition to any other rights that the Corporation may exercise under this Act.

38-D. *No Compensation*.— No compensation shall be claimable by any person for any damage or loss which he may sustain in consequence of any order of the Corporation made under this Chapter.

38-E. *Unauthorised transfer*.— No person allotted any land by the Corporation shall assign or transfer, including by way of sub-lease, the premises or any interest therein to any other person, without the prior approval of the Corporation. Any assignment or transfer in contravention of this provision shall be void."

20. *Amendment of section 39*.— In section 39 of the principal Act.—

(i) in sub-section (1),

(a) clause (a) shall be omitted;

(b) in clause (b), for the expression, "firm, if the document is addressed to the firm" the expression "body corporate, trust, partnership firm, limited liability partnership or association of persons, if the document is addressed to such person" shall be substituted;

(ii) after sub-section (4), the following sub-section shall be inserted, namely:—

"(5) Notwithstanding anything contained in this section, any notice, orders and other documents required by

this Act, or any rule or regulation made thereunder to be served upon any person may be served by electronic mail service to the registered email address of the entity and/or a director or designated partner or any person in-charge and responsible for the conduct of business and management of such entity.”.

21. *Amendment of section 40.*— In section 40 of the principal Act, for the words “by beat of drum”, the words “on the Corporation’s website” shall be substituted.

22. *Amendment of section 45.*— In section 45 of the principal Act, in sub-section (2), in clause (b), for the word “Government”, the words “State Government” shall be substituted.

23. *Omission of section 46, 47, 48 and 49.*— In the principal Act sections 46, 47, 48 and 49 shall be omitted.

24. *Amendment of section 51.*— In section 51 of the principal Act, for sub-section (1), for clause (e), the following clause shall be substituted, namely:—

“(e) a committee to hear appeals against the decision of any officer of the Corporation in respect of any matter under the Act or Regulations.”

25. *Amendment of section 52.*— For section 52 of the principal Act, the following section shall be substituted, namely:—

“52. *Protection of action taken in good faith.*— No suit, prosecution or other legal proceedings shall lie against the State Government, or any officer of the State Government or any person authorised in this behalf for anything which is in good faith done or intended to be done in pursuance of this Act or of any rules, regulations or orders made thereunder.”

26. *Insertion of new section 53A.*— After section 53 of the principal Act, the following section shall be inserted, namely:—

“53A. *Officers of the Corporation may be vested with other powers.*— The State Government may, by notification in the

Official Gazette, nominate any officer of the Corporation to be a controller or licensing authority under any law for the time being in force relating to the procurement or distribution of any commodity in respect of the establishments established or to be established in the industrial areas or industrial estates entrusted to or developed by the Corporation and no such nomination shall be called into question merely on the ground that such officer is not an officer of the State Government.”

27. *Substitution of section 55.*— In section 55 of the principal Act, the following section shall be substituted, namely:—

“55. *Act to have overriding effect.*— (1) The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other State law for the time being in force.

(2) Nothing in this Act, the rules or regulations made thereunder shall be construed as exempting any establishment from the application of the provisions of any law for the time being in force, or any regulatory measures and standards prescribed thereunder, except to the extent provided in this Act.”

#### Statement of Objects and Reasons

The Bill seeks to provide for amendments to the Goa Industrial Development Act, 1965 (Act No. 22 of 1965) to ensure greater transparency, address issues of conflict of interest, improved working of the Corporation and enhance the Ease of Doing Business, while ensuring that there is an organised and sustainable industrialisation in the State of Goa.

#### Financial Memorandum

No financial implications are involved in this Bill.

#### Memorandum Regarding Delegated Legislation

1. Clause 7 of The Goa Industrial Development (Amendment) Bill, 2024 seeks to

empower the State Government to make rules for the time and place, procedure in regard to the transaction of its business for the meeting of the Board of Directors.

2. Sub-clause (1) of Clause 14A of The Goa Industrial Development (Amendment) Bill, 2024 seeks to empower the Corporation or any person empowered in this behalf by the State Government to lay down, place, inspect, maintain, alter, remove or repair any pipeline infrastructure in, on, under, over, along or across any land in such industrial areas, by notification for (a) carrying gas, water or electricity from a source of supply to the said industrial area or (b) constructing any sewers or drains necessary for carrying the waste liquids of an industrial process through, any intervening industrial area.

3. Clause 29 of The Goa Industrial Development (Amendment) Bill, 2024 seeks to empower the State Government, to place at the disposal of the Corporation any lands vested in the State Government upon such conditions as may be agreed upon between the State Government and the Corporation, by notification.

4. The matters in respect of which the aforementioned rules and regulations may be made are matters of procedure and administrative detail, and as such, it is not practicable to provide for them in the proposed Bill itself. The delegation of legislative power is therefore, of a normal character.

Porvorim, Goa  
30th July, 2024

(SHRI MAUVIN GODINHO)  
Minister for Industry.

Assembly Hall,  
Porvorim, Goa  
30th July, 2024

(NAMRATA ULMAN)  
Secretary to the Legislative  
Assembly.

## ANNEXURE

**Extract of the existing Sections 2(a), 2(c), 2(e), 2(f), 2(g), 2(h), 2(i), 2(l), 4, 7, 8(1), 8(2), 10(2), 13(ii)(a), 13(ii)(b), 13(ii)(d), 14(b), 14(d), 15, 27, 28, 29(1), 31, 32, 33, 34, 35, 36, 37A, 37B, 38, 39, 40, 45(2), 46, 47, 48, 49, 51(1) (e), 52 & 55 of “The Goa Industrial Development Act, 1965”, proposed for amendments.**

## CHAPTER I

## Preliminary

2. *Definitions.*— In this Act, unless the context otherwise requires,—

(a) “amenity” includes road, supply of water or electricity, street lighting, drainage, sewerage, conservancy and such other convenience as the State Government may, by Notification in the Official Gazette, specify to be an amenity for the purposes of this Act;

(c) “Collector” means the Collector of a District, and includes any Officer specially appointed by the State Government to perform the functions of a Collector under this Act;

(e) “Development” with its grammatical variations, and cognate expressions, means the carrying out of building, engineering, quarrying or other operations, in, on, over or under land, or the making of any material change of any building or land, and includes re-development and “to develop” shall be construed accordingly;

(f) “Engineering operation” include the formation or laying out of means of access to a road or the laying out of means of water supply;

(g) “Industrial area” means any area declared to be an industrial area by the State Government by notification in the Official Gazette, which is to be developed and where industries are to be accommodated;

(h) “Industrial Estate” means any site selected by the State Government where the Corporation builds factories and other buildings and makes them available for any industries or class of industries;

(i) “Means of access” includes a road, wharf or any means of access, whether private or public, for vehicles or boats or for foot passengers;

(l) The expression "Land" and the expression "Person interested" shall have the meanings respectively assigned to them in section 3 of the Land Acquisition Act, 1894 (1 of 1894);

## CHAPTER II

### Establishment and Constitution of the Corporation

4. *Constitution.*— (1) The Corporation shall consist of the following twelve Directors that is to say:—

- (a) Secretary (Industries);
- (b) Secretary (Finance) who shall be the Financial Advisor to the Corporation;
- (c) Chief Electrical Engineer;
- (d) Director of Industries;
- (e) President, Goa Chamber of Commerce and Industry;
- (f) President, Small Scale Industries Association;
- (g) An Architect or Environment Expert, to be nominated by the Government;
- (h) A person having shown capacity in industry or commerce, to be nominated by the Government;
- (hh) Three persons having expertise in the fields of food processing/agriculture, biotechnology and pharma, to be nominated by the Government";
- (i) The Managing Director of the Corporation, who shall be the Chief Executive of the Corporation, shall also be the Ex Officio Secretary to the Corporation;

7. *Meetings of Corporation.*— (1) The Corporation shall meet at such times and places, and shall subject to the provisions of sub-section (2) observe such rules of procedure in regard to the transaction of its business as may be provided by regulation made under this Act.

(2) A director, who is directly or indirectly concerned or interested in any contract, loan, arrangement or proposal entered into or proposed to be entered into by or on behalf of the Corporation shall at the earliest, possible opportunity disclose the nature of his interest to the Corporation when any such contract, loan, arrangement or proposal is discussed.

8. *Cessation of Director.*— (1) If a director—

- (a) becomes, subject to any of the disqualifications mentioned in section 5, or

(b) tender his resignation in writing to, and such resignation is accepted by, the State Government, or

(c) is absent without the Corporation's permission from three consecutive meetings of the Corporation, or from all meetings of the Corporation for three consecutive months, or

(d) is convicted of an offence involving moral turpitude,— he shall cease to be a director of the Corporation.

(2) The State Government may by order suspend from office for such period as it thinks fit, or remove from office any director of the Corporation, who in its opinion—

- (a) has refused to act, or
- (b) has become incapable of acting, or
- (c) has so abused his position as director as to render his continuance on the Corporation detrimental to the interest thereof or of the general public, or

(d) is otherwise unfit to continue as a director:

Provided that, a director shall not be suspended or removed from unless he has been given reasonable opportunity to show cause against the order.

10. *Temporary absence of directors.*—

2) In the absence of Chairman, the directors present shall choose the Presiding Officer to preside over the meeting.

## CHAPTER III

### Functions and Powers of the Corporation

13. *Functions.*— The functions of the Corporation shall be—

(ii) In particular, and without prejudice to the generality of clause (i) to—

(a) establish and manage industrial estates at places selected by the State Government;

(b) develop industrial areas selected by the State Government for the purpose and make them available for undertakings to establish themselves;

(d) Undertake schemes or works either jointly or on agency basis with other corporate bodies or institutions, or with Government in furtherance of the purposes for which the

Corporation is established and all matter connected therewith.

14. *General powers of the Corporation.*— Subject to the provisions of this Act, the Corporation shall have power—

(c) to provide or cause to be provided amenities and common facilities in industrial estates and industrial areas and construct and maintain or cause to be maintained works and buildings therefor;

(d) to make available buildings on hire or sale to industrialists or persons intending to start industrial undertakings;

15. *Authentication of orders and documents of Corporation.*— All permissions, orders, decisions, notices and other documents of the Corporation shall be authenticated by the signature of the Managing Director of the Corporation or any other Officer authorised by the Corporation in this behalf.

## CHAPTER V

27. *Acquisition of land for the Corporation to be a public purpose.*— Any land required by the Corporation for carrying out any of its functions shall be deemed to be needed for a public purpose and may be acquired under the provisions of the Land Acquisition Act, 1894 or any other law for the time being in force.

28. *Disposal of land by the Corporation.*— (1) Subject to any directions given by the State Government under this Act, the Corporation may dispose of—

(a) any land acquired by the State Government and transferred to it, without undertaking or carrying out any development thereon; or

(b) any such land after undertaking or carrying out such development as it thinks fit, to such persons in such manner and subject to such terms and conditions, as it considers expedient for securing the purposes of this Act.

(2) The powers of the Corporation with respect to the disposal of land under sub-section (1) shall be so exercised as to secure so far as practicable, that—

(a) where the Corporation proposes to dispose of by sale any such land without any development having been undertaken or carried out thereon, the Corporation shall offer the land in the first instance to the person from whom it was acquired, if they desire to purchase it, subject to such requirements as to its

development and use as the Corporation may think fit to impose;

(b) persons who are residing or carrying on business or other activities on any such land shall, if they desire to obtain accommodation on land belonging to the Corporation and are willing to comply with any requirements of the Corporation as to its development and use, have as opportunity to obtain thereon accommodation suitable to their reasonable requirements on terms settled with due regard to the price at which any such land has been acquired from them.

(3) Nothing in this Act shall be construed as enabling the Corporation without the approval of the State Government to dispose of land by way of gift, mortgage or charge, but subject as aforesaid any reference in this Act to the disposal of land shall be construed as a reference to the disposal thereof in any manner, whether by way of sale, exchange or lease or by the creation of any easement, right or privilege or otherwise.

29. *Government lands.*— (1) For the furtherance of the objects of this Act, the State Government may, upon such conditions as may be agreed upon between that Government and the Corporation, place at the disposal of the Corporation any lands vested in the Government.

## CHAPTER VI

### Supplementary and Miscellaneous Provisions

31. *Order of demolition of building.*— (1) Where the erection of any building in an industrial estate or industrial area has been commenced, or is being carried on, or has been completed, or any existing building is altered, in contravention of the terms on which such building or the land on which it stands is held or granted by or under this Act, or any rules made thereunder any officer of the Corporation empowered by it in this behalf may, in addition to any prosecution that may be instituted under this Act, make an order directing that such erection shall be demolished by the owner thereof within such period not exceeding two months as may be specified in the order, and on the failure of the owner to comply with the order, the officer may himself cause the erection to be demolished and the expenses of such demolition shall be recoverable by the Corporation from the owner:

Provided that, no such order shall be made unless the owner has been given a reasonable

opportunity to show cause why the order should not be made.

(2) Any person aggrieved by an order under sub-section (1) may appeal against that order within thirty days from the date thereof to a Committee of the Corporation set up for the purpose by regulations made in this behalf. Such Committee may after hearing the parties to the appeal either allow or dismiss the appeal or reverse or vary the order or any part of it.

(3) The decision of the Committee on the appeal and subject only to such decision the order made by the officer under sub-section (1) shall be final.

32. *Power to stop building operations.*—(1) Where the erection of any building in an industrial estate or industrial area has been commenced, or is being carried on, has been completed, or any existing building is altered, in contravention of the terms on which such building or the land on which it stands is held or granted under this Act or any rules made thereunder any officer of the Corporation empowered in this behalf may, in addition to any prosecution that may be instituted under this Act, make an order requiring the building operations in relation to such erection to be discontinued on and from the date of service of the order.

(2) Where such building operations are not discontinued in pursuance of the requisition under sub-section (1), the Corporation or the officer empowered as aforesaid may require any police officer to remove the person by whom the erection of the building has been commenced and all his assistants and workmen from the place of the building within such time as may be specified in the requisition and such police officer shall comply with the requisition accordingly.

(3) After a requisition under sub-section (2) has been complied with, the Corporation or the officer empowered as aforesaid may depute by a written order a police officer or an officer, or employee of the Corporation to watch the place in order to ensure that the erection of the building is not continued.

(4) Any person failing to comply with an order made under sub-section (1) shall, on conviction, be punished with fine which may extend to two hundred rupees for every day during which such non-compliance continues after the service of the order.

(5) No compensation shall be claimable by any person for any damage or loss which he may sustain

in consequence of any order made under this section.

33. *Penalty for construction or use of land and buildings contrary, to terms of holding.*—(1) Any person who whether at his own instance or at the instance of any other person undertakes or carries out construction of or alterations to any building in an industrial estate or industrial area contrary to the terms under which he holds such building or land under this Act or any rules made thereunder shall, on conviction be punished with fine which may extend to one lakh rupees, and in the case of a continuing contravention with a further fine which may extend to five thousand rupees for every day during which such offence continues after conviction for the first commission of the offence.

(2) Any person who uses any land or building in an industrial estate or industrial area contrary to the terms under which he holds such land or building under this Act or any rules made thereunder or in contravention of the provisions of any regulations made in this behalf shall, on conviction, be punished with fine which may extend to fifty thousand rupees.

34. *Power to lay pipe lines etc.*—(1) Within any area taken up for development under paragraph (b) of clause (ii) of section 13 the Corporation, or any person empowered in this behalf by the State Government by notification in the Official Gazette (hereinafter in this section referred to as "the authorised person"), may for the purposes of (a) carrying gas, water or electricity from a source of supply to the said area or (b) constructing any sewers or drains necessary for carrying off the workings and waste liquids of an industrial process through, any intervening area, lay down, place, maintain, alter, remove or repair any pipes, pipe lines, conduits, supply or services lines, posts or other appliances or apparatus in, on, under, over, along or across any land in such areas.

(2) The Corporation or the authorised person may at any time enter upon any land in any such area and in such event the provisions of section 35 shall mutatis mutandis apply.

(3) While exercising the power conferred by sub-section (1), the Corporation or the authorised person shall cause as little damage as possible to property. Full compensation to all persons interested for any damage sustained by them in consequence of the exercise of such power as aforesaid shall be paid, as the case may be, by the Corporation or, in

the case of the authorised person, by the State Government.

(4) Nothing herein shall authorise or empower the Corporation or the authorised person to lay down or place any pipe or other works in to, through or against any building or in any land not dedicated to public use without the consent of the owners and occupiers thereof, except that the Corporation or such person may at any time enter upon and lay or place any new pipe in the place of an existing pipe in any land wherein any pipe has been already lawfully laid down or placed in pursuance of this Act, and may repair or alter any pipe so laid down:

Provided that, nothing in the aforesaid provision shall be construed to mean that the Corporation or other person is forbidden from having the said land acquired at any time by the State Government in the normal course.

35. *Powers of entry.*— Any officer of Government, any member of the Corporation, and any person either generally or specially authorised by the Corporation in this behalf may enter into or upon any land or building with or without assistants or workmen for the purpose of—

(a) making any inspection, survey, measurement, valuation or enquiry or taking levels of such land or building;

(b) examining works under construction and ascertaining the course of sewers and drains;

(c) digging or boring into the sub-soil;

(d) setting out boundaries and intended lines of work;

(e) marking such levels, boundaries and lines by placing marks and cutting trenches;

(f) doing any other thing necessary for the efficient administration of this Act: Provided that,—

(i) no such entry shall be made except between the hours of sunrise and sunset and without giving reasonable notice to the occupier, or if there be no occupier to the owner of the land or building;

(ii) sufficient opportunity shall in every instance be given to enable women (if any) to withdraw from such land or building;

(iii) due regard shall always be had, so far as may be compatible with the exigencies of the purpose for which the entry is made, to the social

and religious usages of the occupants of the land or building entered.

36. *Officers of the Corporation may be vested with other powers.*— The State Government may, by notification in the Official Gazette, nominate any officer of the Corporation to be a controller or licensing authority under any law for the time being in force relating to the procurement or distribution of any commodity in respect of the industrial undertakings established or to be established in the industrial estates or industrial areas entrusted to or developed by the Corporation and no such nomination shall be called into question merely on the ground that such officer is not an officer of the State Government.

37A. *Declaration as industrial area.*— (1) Notwithstanding anything to the contrary contained in any other law for the time being in force, the State Government may, by notification in the Official Gazette—

(a) declare an industrial area which is—

(i) earmarked as industrial estate; and

(ii) having adequate facilities in respect of power, roads, water supply, to be notified area;

(b) appoint the Corporation or any Officer or Committee thereof for the purpose of the assessment and recovery of any taxes when imposed as per the provisions made thereof;

(c) declare that the provisions of any law relating to local authorities providing for control or erection of buildings, levy and collection of taxes, fees and other dues to the local authority which is in force in that area shall cease to apply and thereupon such provisions shall cease to apply thereof;

Provided that the Municipalities and the Village Panchayats which were receiving house tax from the occupants in the industrial estates under their respective laws, shall be compensated by the Government to the extent of the last financial year's collection of taxes for such period as may be determined by the Government which shall not be less than five years.

“37B. *Development of areas.*— (1) Notwithstanding anything to the contrary contained in any other law for the time being in force, once a notification is issued under sub-section (1) of section 37A declaring an industrial area as a notified area, the

State Government may by notification in the Official Gazette, appoint a Committee consisting of—

(i) the Managing Director of the Corporation—Chairperson;

(ii) Under Secretary (Revenue) to the Government of Goa— Member;

(iii) One member nominated by the Corporation from amongst the Directors of the Corporation having knowledge in the field of engineering, architecture, industry, etc.—Member;

(iv) an officer not below the rank of Deputy Town Planner to be nominated by the Government— Member Secretary;

(v) Chief General Manager (Engineering)/ General Manager (Engineering) of the Goa Industrial Development Corporation— Member;

(vi) an officer to be nominated by the Government— Member;

to decide and dispose of all applications for land development, permissions, under all local or special laws including Goa, Daman and Diu Town and Country Planning Act, 1974 and rules framed thereunder (hereinafter in this section referred to as the "said Act")."

(2) the committee shall discharge all the functions of the Chiwf Town Planner, Town and Country Planning Department in a non planning area, and functions of the Planning and Development Authority in a planning area, under the laws in force.

(3) the committee shall have regard to the provisions of all local laws including any regional plan, outline development plan, comprehensive development plan or other plans prepared under the said Act.

(4) Notwithstanding anything to the contrary contained in any other law for the time being in force, permissions for any development in an Industrial area shall be governed by the regulations framed by the Corporation."

"(5) Any person aggrieved by the decision or order made by the Committee, may prefer an appeal to the Goa Town and Country Planning Board. The provisions of section 45 of the said Act, and the rules framed thereunder, shall, mutatis mutandis, apply to such appeal."

Provided that the Municipalities and the Village Panchayats which were receiving house tax from the occupants in the industrial estates under their respective laws, shall be compensated by the Government to the extent of the last financial year's collection of taxes for such period as may be determined by the Government which shall not be less than five years.

(d) Make other provision as is necessary for the purpose of the enforcement of the provision so provided to that area.

(2) Before the publication of a notification under sub-section (1), the Government shall cause to be published in the Official Gazette and also in atleast one newspaper published in a language other than English and circulating in the area to be specified in the notification, and inviting all persons who entertain any objections to the said proposal to submit the same in writing with reasons therefor to the Government within two months from the date of publication of the proclamation in the Official Gazette.

(3) No such notification under sub-section (1) shall be issued by the Government, unless the objections, if any, so submitted under sub-section (2) are in its opinion insufficient or invalid.

*38. Recovery of sums due to the Corporation as arrears of land revenue.*— All sums payable by any person to the Corporation or recoverable by it by or under this Act and all charges or expenses incurred in connection therewith shall, without prejudice to any other mode of recovery, be recoverable as arrears of land revenue on the application of the Corporation.

*39. Service of notices, etc.*— (1) All Notices, orders and other documents required by this Act or any rule or regulation made thereunder to be served upon any person shall, save as otherwise provided in this Act or such rule or regulation be deemed to be duly served—

(a) where the person to be served is a company, the service is effected in accordance with the provisions of section 51 of the Companies Act, 1956 (1 of 1956);

(b) where the person to be served is a firm, if the document is addressed to the firm at its principal place of business identifying it by the name or style under which its business is carried on, and is either—

(i) sent under a certificate of posting or by registered post, or

(ii) left at the said place of business;

(c) where the person to be served is a statutory public body or a corporation or a society or other body, if the document is addressed to the secretary, treasurer or other chief officer of that body, corporation or society at its principal office and is either—

(i) sent under a certificate of posting or by registered post, or

(ii) left at that office;

(d) in any other case, if the document is addressed to the person to be served and—(i) is given or tendered to him, or

(ii) if such person cannot be found, is affixed on some conspicuous part of his last known place of residence or business or is given or tendered to some adult member of his family or is affixed on some conspicuous part of the land or building to which it relates, or

(iii) is sent under a certificate of posting or by registered post to that person.

(2) Any document which is required or authorised to be served on the owner or occupier of any land or building may be addressed to "the owner" or "the occupier" as the case may be, of that land or building (naming that land or building) without further name or description, and shall be deemed to be duly served—

(a) if the document so addressed is sent or delivered in accordance with clause (d) of subsection (1); or

(b) if the document so addressed or a copy thereof so addressed, is given or tendered to some person on the land or building or, where there is no person on the land or building to whom it can be delivered, is affixed on some conspicuous part of the land or building.

(3) Where a document is served on firm in accordance with this section, the document shall be deemed to be served on each partner.

(4) For the purpose of enabling any document to be served on the owner of any property, the occupier (if any) of the property may be required by notice in writing by the State Government or the Corporation as the case may be, to state the name and address of the owner thereof.

40. *Public notices how to be made known.*—Every public notice given under this Act or any rule or regulation made thereunder shall be in writing over the signature of the officer concerned and shall be widely made known in the locality to be affected thereby affixing copies thereof in conspicuous public places, within the said locality, or by publishing the same by beat of drum or by advertisement in a local newspaper, or by any two or more of these means, and by any other means that the officer may think fit.

45. *Dissolution of Corporation.*—

(2) From the said date—

(b) all liabilities which are enforceable against the Corporation shall be enforceable against the Government.

46. *Authority for prosecution.*—Unless otherwise expressly provided, no Court shall take cognisance of any offence relating to property belonging to, or vested by or under this Act in the Corporation, punishable under this Act, except on the complaint of, or upon information received from the Corporation or some person authorised by the Corporation by general or special order in this behalf.

47. *Composition of offences by Corporation.*—(1) The Corporation or any person authorised by the Corporation by general or special order in this behalf may, either before or after the institution of the proceedings, compound any offence made punishable by or under this Act.

48. *Offence by companies.*—(1) Whenever an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, or was responsible to the company for the conduct of, the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that, nothing contained in this subsection shall render any such person liable to any punishment under this Act if he proves that the offence was committed without his knowledge and that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in subsection (1) where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent

or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*— For the purposes of this section—

(a) “company” means any body corporate, and includes a firm or other and association of individuals; and

(b) “Director” in relation to a firm, means a partner in the firm.

**49. Penalty for obstruction.**— (1) Any person who obstructs the entry of a person authorised under section 35 or any person with whom the Corporation has entered into a contract in the performance and execution by such person, to enter into or upon any land or building or molests such person after such entry or who obstructs the lawful exercise by him of any power conferred by or under this Act shall, on conviction by a competent court be punished with fine which may extend to fifty thousand rupees.

(2) If any person removes any mark setup for the purpose of indicating any level, boundary line, or

direction necessary to the execution of works authorised under this Act, he shall, on conviction be punished with fine which may extend to fifty thousand rupees.

**51. Power to make regulations.**— (1) The Corporation may, with the previous approval of the State Government, make regulations consistent with this Act and the rules made thereunder to carry out, the purposes of this Act, and without prejudice to the generality of this power such regulations may provide for:—

(e) under section 31, the committee of the Corporation to hear appeals under that section and the procedure to be followed by it;

**52. Protection of action taken in good faith.**— No suit, prosecution or other legal proceedings shall lie against any person for anything which is in good faith done or intended to be done under this Act or any rule or regulation made thereunder.

**55. Act to have overriding effect.**— The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in the Goa Municipalities Act, 1968 (Act 7 of 1969) and the Goa Panchayat Raj Act, 1994 (Act No. 14 of 1994).